

March 18, 2011

Yolanda Cruz  
President, Municipal Employees' Federation, AFSCME, Local No. 101  
c/o Dr. MLK Jr. Library  
150 E. San Fernando St.  
San Jose, CA 95112-3580

LaVerne Washington  
President, Confidential Employees' Organization, AFSCME, Local No. 101  
c/o City Attorney's Office  
200 East Santa Clara Street  
San Jose, CA 95113

**RE: Information Request Dated February 28, 2011**

Dear Yolanda and LaVerne:

I am in receipt of your information request dated February 28, 2011. This letter responds to the requests with information that is readily available.

We want to express our concern with the amount of information requested, including information related to median and average of various sources of data. This information request has **56** specific information requests, much of which is not specific to MEF and CEO. Information requests related to non-bargaining unit employees are not presumptively relevant. We are asking for further written explanation to the relevance of this data when the City is bargaining specifically with MEF and CEO for successor MEF and CEO MOAs.

The City is not required to create data or reports, especially related to items where the City has not proposed any change. Also, MEF and CEO's information request requires the City to do significant analysis of data. Both the creation of information and analysis of data require the City to expend significant resources and have a considerable impact on City time and resources, which are in short supply.

For items that are not readily available and would be unduly burdensome and costly to obtain, we have determined an estimate of the cost to compile the requested information. We have noted this in the response below. If MEF and CEO are still interested in obtaining this information, the parties may meet and confer over the costs to provide such information. If MEF and CEO wish to meet and confer over the cost of providing the requested information, the City believes that it is appropriate to hold those discussions apart from the current negotiations over a successor agreement. Given the limited amount of time, we wish to use the time we have to try to reach an agreement with MEF and CEO prior to the adoption of the City's budget for Fiscal Year 2011-2012.

Our responses to each of the information requests are below:

**Median and average salary/wages paid from General Fund for employees of each and every bargaining unit and Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average salary/wages paid from the General Fund for employees of each and every bargaining unit and Unit 99. Many positions are funded by multiple funds, including the General Fund and therefore, this data is not readily available and would need significant analysis to develop. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average cost of benefits by specified benefit for employees of each and every bargaining unit including Unit 99 by bargaining unit by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost of benefits for employees of each and every bargaining unit including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average cost of benefits by specified benefit paid from General Fund for employees of each and every bargaining unit including Unit 99 by bargaining unit by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost of benefits by specified benefits paid from General Fund for employees of each and every bargaining unit including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average sick leave hours held by employees of each and every bargaining unit including Unit 99 by bargaining unit by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average sick leave hours for each and every bargaining unit, including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average number of vacation leave hours held by employees of each and every bargaining unit including Unit 99 by bargaining unit by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average vacation hours for each and every bargaining unit, including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Projections for median and average employee contributions to retirement for each and every bargaining unit including Unit 99 by bargaining unit for full time and part time employees in each bargaining unit for Fiscal Year 2010/2011.**

We are unclear what you mean by projections. However, the information related to employee contribution rates is available on the City's website at:  
<http://www.sanjoseca.gov/employeeRelations/RetirementBenefits.asp>.

In addition, we have included copies of the employee contribution rates (Attachment B).

**Median and average cost to City for employee retirement for each and every bargaining unit including Unit 99 by bargaining unit for full time and part time employees for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections.**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost to the City for employee retirement for each and every bargaining unit, including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

We are also unclear as to what you mean by cost to the City since the retirement benefits are paid out of the Retirement funds. Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average cost to City for employee health care for each and every bargaining unit including Unit 99 by bargaining unit for full time and part time employees for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost to the City for employee health care for each and every bargaining unit, including Unit 99 for the past 3 fiscal years. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of vested, retirement eligible employees and their years of service for each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2010/2011**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation from as to the relevance of this data to MEF/CEO negotiations.

**Median and average cost projections for employees salary/wages paid from General Fund for each and every bargaining unit including Unit 99 and their years of service with no contract changes for Fiscal Year 2010-2011**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost projections to the City for employees salary/wages paid from General Fund for each and every bargaining unit, including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

We are also unclear as to what you mean by "cost projections." The adopted budget, which has already been provided to you, may have the information you are looking for.

**Median and average cost projections for employee benefits paid from General Fund with no contract changes for each and every bargaining unit including Unit 99 and their years of service for Fiscal Year 2010-2011**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost projections for employee benefits paid from General Fund for each and every bargaining unit, including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not



represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

We are also unclear as to what you mean by "cost projections." The adopted budget, which has already been provided to you, may have the information you are looking for.

**Projected Cost savings to City's General Fund in Fiscal Year 2010/2011 for CEO and MEF employee step increase freeze in 2009-2010**

The information related to the savings for the step increase freeze for MEF and CEO for Fiscal Year 2009-2010 has previously been provided to MEF and CEO. However, as we have indicated, the savings for MEF and CEO for the step increase freeze was estimated at that time to be \$2.05M in the General Fund for Fiscal Year 2009-2010. It should be noted that the actual savings that was achieved was significantly less than this amount. Once the freeze ended, employees were then eligible for step increases again and therefore, there is no additional savings in Fiscal Year 2010-2011.

**Projected Cost savings to City's General Fund in Fiscal Year 2010/2011 for CEO and MEF employee cost of living increase elimination in 2009-2010**

The information related to the savings for the cost of living increase elimination for MEF and CEO for Fiscal Year 2009-2010 has previously been provided to MEF and CEO. However, as we have indicated, the savings for MEF and CEO for the cost of living increase elimination was \$1.76M in the General Fund for Fiscal Year 2009-2010. Although this is considered an ongoing cost control measure, there is no additional savings for Fiscal Year 2010-2011.

**Projected Cost savings to City's General Fund for employees 5% reduction in wages (not including benefits) for each bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2011/2012**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Projected Cost savings to City's General Fund for employees 10% reduction in wages (not including benefits) for each bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2011/2012**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Median and average employee sick leave payout for each bargaining unit including Unit 99 by bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

The City would have to do significant analysis to provide MEF/CEO with the median and average sick leave payout for each and every bargaining unit, including Unit 99 for Fiscal Year 2010-2011. However, we can provide you with the information that is readily available

even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

Please refer to Attachment C, which details the sick leave payouts by bargaining unit from Fiscal Year 2007-2008 to Fiscal Year 2009-2010. Please note that the information provided is based upon PeopleSoft data and are approximates, as actual payouts by Fiscal Year are not readily available.

**Number of employees receiving health-in-lieu for each bargaining unit including Unit 99 by bargaining unit in fiscal year 2010/2011**

Please refer to Attachment D, which details the health insurance elections by bargaining unit. We are providing you with the information that is readily available even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

**Projected average and median cost to City's General Fund for employees receiving health-in-lieu for each bargaining unit including Unit 99 by bargaining unit for fiscal year 2010/2011**

The City would have to do significant analysis to provide MEF/CEO with the median and average cost to the City's General Fund for employees receiving health-in-lieu for each bargaining unit including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of employees with spouses working in City Of San Jose for each bargaining unit including Unit 99 by bargaining unit in fiscal year 2010/2011**

The City would have to do significant analysis to provide MEF/CEO with the number of employees with spouses working in the City of San Jose for each bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Projected Cost savings to City's General Fund for eliminating health-in-lieu for employees with spouses working in City for each bargaining unit including Unit 99 by bargaining unit for next 5 fiscal years including fiscal year 2011/2012**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for eliminating health-in-lieu for employees with spouses working in the City for each bargaining unit including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

However, you should be able to extract the information related to the total cost savings from the data provided above and the health plan rate sheet we previously provided and are providing again (Attachment E).

**Number of employees receiving dental-in-lieu for each and every bargaining unit including Unit 99 by bargaining unit in fiscal year 2010/2011**

Please refer to Attachment F, which details the dental insurance elections by bargaining unit. We are providing you with the information that is readily available even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

**Projected average and median cost to City's General Fund for employees receiving dental-in-lieu for each and every bargaining unit including Unit 99 by bargaining unit for fiscal year 2010/2011**

The City would have to do significant analysis to provide MEF/CEO with the projected cost to the City's General Fund for employees receiving dental-in-lieu for each bargaining unit including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

However, you should be able to extract the information related to the total cost from the data provided above and the dental plan rate sheet, which we are including (Attachment G).

**Projected cost savings to City's General Fund for eliminating dental-in-lieu for employees with spouses working in City for each and every bargaining unit including Unit 99 by bargaining unit for next 3 fiscal years beginning with fiscal year 2011/2012**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for eliminating dental-in-lieu for employees with spouses working in the City for each bargaining unit including Unit 99 for Fiscal Year 2010-2011. Please see attached cost estimate (Attachment A).

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

However, you should be able to extract the information related to the total cost from the data provided above and the dental plan rate sheet, which we are including (Attachment G).

**Projected cost savings to City's General Fund for 6 days a year furlough for employees of each and every bargaining unit including Unit 99 by bargaining unit in 2011/2012 with no other changes to MOAs**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for 6 days a year furlough for employees of each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2011-2012.

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

Further, the City is not proposing furloughs and therefore, it is not in possession of information related to the cost savings of furloughs. If MEF and CEO plan to make a proposal regarding furloughs, it will have to support that proposal. Attached are total compensation numbers for each bargaining unit using Fiscal Year 2011-2012 base budget as of February 28, 2011 (Attachment H). This attachment contains the information necessary for a furlough analysis.

**Projected cost savings to City's General Fund for 12 days a year furlough employees of each and every bargaining unit including Unit 99 by bargaining unit for in 2011/2012 with no other changes to MOAs**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for 12 days a year furlough for employees of each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2011-2012. Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

Further, the City is not proposing furloughs and therefore, it is not in possession of information related to the cost savings of furloughs. If MEF and CEO plan to make a proposal regarding furloughs, it will have to support that proposal. Attached are total compensation numbers for each bargaining unit using Fiscal Year 2011-2012 base budget as of February 28, 2011 (Attachment H). This attachment contains the information necessary for a furlough analysis.

**Projected Cost savings to City's General Fund for 14 days a year furlough employees of each and every bargaining unit including Unit 99 by bargaining unit in 2011/2012 with no other changes to MOAs**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for 14 days a year furlough for employees of each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2011-2012.

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

Further, the City is not proposing furloughs and therefore, it is not in possession of information related to the cost savings of furloughs. If MEF and CEO plan to make a proposal regarding furloughs, it will have to support that proposal. Attached are total compensation numbers for each bargaining unit using Fiscal Year 2011-2012 base budget as of February 28, 2011 (Attachment H). This attachment contains the information necessary for a furlough analysis.

**Projected Cost savings to City's General Fund for increased retirement vesting period to 10 years for each and every bargaining unit including Unit 99 by bargaining unit for next 3 fiscal years including Fiscal Year 2011/2012**

The City would have to do significant analysis to provide MEF/CEO with the projected cost savings to the City's General Fund for increased vesting period to 10 years for each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2011-2012.

Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

Further, the City has not made a proposal regarding increasing the retirement vesting period and therefore, it is not in possession of information related to the cost savings of doing this. If MEF and CEO plan to make a proposal regarding increasing the vesting period, it will have to support that proposal.

**Number of FTEs for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections**

Please refer to Attachment I, which contains budget information for each bargaining unit for the past three (3) Fiscal Years, including Fiscal Year 2010-2011. We are providing you with the information that is readily available even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

**Cost to General Fund for FTEs for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years by fiscal year including 2010/2011 projections**

Please find this information within Attachment I. We are providing you with the information that is readily available even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

**Projected number of employees whose compensation was paid by City's General Fund for each and every bargaining unit including Unit 99 by bargaining unit in Fiscal year 2010/2011**

Please find this information within Attachment I. We are providing you with the information that is readily available even though the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO.

**Number of employees receiving compensation increases in past 3 fiscal years by each year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit**

Please provide clarification as to what you mean by "compensation increases" and what you intend as your request. Further, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to General Fund for employee compensation increases in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit**

Please provide further clarification as to what you mean by "compensation increases" and what you intend as your request. Further, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of employees receiving merit increases from the City in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to General Fund for employee merit increases from the City in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City for "merit increases" to employees in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of employees who received Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for the past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have

asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City for Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for the past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City's General Fund for Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City for Professional Development Program payments for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City's General Fund for Professional Development Program payments for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City for Professional Membership dues for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City's General Fund for Professional Membership dues for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of hours of Executive Leave taken by employees of each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections.**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Cost to City for Executive leave taken by employees of each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

The items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

However, we did want to let you know that there is no additional cost above the budgeted position costs. For example, if an employee makes \$75,000 a year and takes 8 hours of executive leave, they still make \$75,000. There is no additional monetary cost to the City for employees taking executive leave. However, there is productivity loss in that the employee is not available to provide services while on leave.

**Cost to City's General Fund for Executive Leave taken by employees for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections**

The items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

However, we did want to let you know that there is no additional cost above the budgeted position costs. For example, if an employee makes \$75,000 a year and takes 8 hours of executive leave, they still make \$75,000. There is no additional monetary cost to the City for employees taking executive leave. However, there is productivity loss in that the employee is not available to provide services while on leave.

**Projected number of promotions to Manager, Division Manager and Deputy Director in Fiscal Year 2010/2011**

We are unclear what you mean by "Manager." We do not have any projections currently as to the number of promotions.



**Projected cost to General Fund for Manager, Division Manager and Deputy Director promotions in Fiscal Year 2010/2011**

We are unclear what you mean by "Manager." We do not have any projections currently as to the number of promotions.

**Projected General Fund costs for life insurance for employees of each and every bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2010/2011**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Projected General Fund cost for consultant contracts for Fiscal Year 2010/2011 by department**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Projected General Fund cost for management training for Fiscal Year 2010/2011 by department**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Number of temporary, unclassified positions for past 3 fiscal years for each fiscal year by department/division**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Description of temporary, unclassified position appointments for each appointment for past 3 fiscal years for each year by department/division**

Please see attached cost estimate (Attachment A). Even if the City had this data readily available, the items requested are not presumptively relevant because MEF/CEO have asked for information related to employees not represented by MEF/CEO. Please provide written explanation as to the relevance of this data to MEF/CEO negotiations.

**Reasons for temporary, unclassified position appointments for each appointment for past 3 fiscal years for each year by department/division**

The City would have to do significant analysis to provide MEF/CEO with the reasons for temporary, unclassified position appointments for each appointment for the past 3 fiscal

years for each year by department/division. Additionally, the City is not obligated to provide you with information regarding the underlying rationale for managerial decisions.

**Number of appointments due to "business dictates" in past 3 fiscal years for each year by department/division**

The City is not obligated to provide you with information regarding the underlying rationale for managerial decisions. Additionally, it is unclear as to what you mean by "business dictates."

**Description of appointment positions due to "business dictates" in past 3 fiscal years for each year by department/division**

The City is not obligated to provide you with information regarding the underlying rationale for managerial decisions. Additionally, it is unclear as to what you mean by "business dictates."

Sincerely,

A handwritten signature in black ink, appearing to read "Gina Donnelly", with a stylized flourish at the end.

Gina Donnelly  
Deputy Director of Employee Relations

## Attachment A

# Estimated Cost to Compile Requested Information

MEF/CEO Information Request Dated February 28, 2011

Item No.	Request Description	Request Complexity	Responsible Area	Accountant II	Financial Analyst or SR Accountant	Program Manager II	Total Cost
1	Number of vested, retirement eligible employees and their years of service for each and every bargaining unit including Unit 99 by bargaining unit in Fiscal Year 2010/2011	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.19
2	Projected Cost savings to City's General Fund for employees 5% reduction in wages (not including benefits) for each bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2011/2012	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.70
3	Projected Cost savings to City's General Fund for employees 10% reduction in wages (not including benefits) for each bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2011/2012	2	Payroll	\$ 129.35	\$ 52.84	\$ 39.32	\$ 221.51
4	Number of employees receiving merit increases from the City in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit	2	Payroll	\$ 129.35	\$ 52.84	\$ 39.32	\$ 221.51
5	Cost to General Fund for employee merit increases from the City in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.70
6	Cost to City for "merit increases" to employees in past 3 fiscal years by fiscal year including Fiscal Year 2010/2011 projections for each and every bargaining unit including Unit 99 by bargaining unit	2	Payroll	\$ 129.35	\$ 52.84	\$ 39.32	\$ 221.51
7	Number of employees who received Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for the past 3 fiscal years including Fiscal Year 2010/2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.70
8	Cost to City for Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for the past 3 fiscal years including Fiscal year 2010/2011 projections	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.19

# Estimated Cost to Compile Requested Information

MEF/CEO Information Request Dated February 28, 2011

Item No.	Request Description	Request Complexity	Responsible Area	Accountant II	Financial Analyst or SR Accountant	Program Manager II	Total Cost
9	Cost to City's General Fund for Management Performance Program monetary awards, wage and/or leave increases for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.19
10	Cost to City for Professional Development Program payments for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	2	Payroll	\$ 129.35	\$ 52.84	\$ 39.32	\$ 221.51
11	Cost to City's General Fund for Professional Development Program payments for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.19
12	Cost to City for Professional Membership dues for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	1	Payroll	\$ 43.12	\$ 17.61	\$ 13.11	\$ 73.84
13	Cost to City's General Fund for Professional Membership dues for each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.19
14	Number of hours of Executive Leave taken by employees of each and every bargaining unit including Unit 99 by bargaining unit for past 3 fiscal years including Fiscal Year 2010/2011 projections	1	Payroll	\$ 43.12	\$ 17.61	\$ 13.11	\$ 73.84
15	Projected General Fund costs for life insurance for employees of each and every bargaining unit including Unit 99 by bargaining unit for Fiscal Year 2010/2011	7	Payroll	\$ 862.32	\$ 352.26	\$ 262.16	\$ 1,476.74
16	Projected General Fund cost for consultant contracts for Fiscal year 2010/2011 by department	6	Payroll	\$ 689.86	\$ 281.81	\$ 209.73	\$ 1,181.39

# Estimated Cost to Compile Requested Information

MEF/CEO Information Request Dated February 28, 2011

Item No.	Request Description	Request Complexity	Responsible Area	Accountant II	Financial Analyst or SR Accountant	Program Manager II	Total Cost
17	Projected General Fund cost for management training for Fiscal Year 2010-2011 by department	7	Payroll	\$ 862.32	\$ 352.26	\$ 262.16	\$ 1,476.74
18	Number of temporary, unclassified positions for past 3 fiscal years for each fiscal year by department/division.	4	HR	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.70
19	Description of temporary, unclassified position appointments for each appointment for past 3 fiscal years for each year by department/division	10	HR	\$ 1,379.72	\$ 563.61	\$ 419.46	\$ 2,362.78
20	Median and average salary/wages paid from General Fund for employees of each and every bargaining unit and Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	6	Payroll	\$ 689.86	\$ 281.81	\$ 41.95	\$ 1,013.62
21	Median and average cost of benefits by specified benefit for employees of each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	5	Payroll	\$ 517.39	\$ 211.35	\$ 157.30	\$ 886.04
22	Median and average cost of benefits by specified benefit paid from General Fund for employees of each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal year including Fiscal Year 2010-2011 projections	6	Payroll	\$ 689.86	\$ 281.81	\$ 503.35	\$ 1,475.02
23	Median and average sick leave hours held by employees of each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.69
24	Median and average number of vacation hours held by employees of each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.69

# Estimated Cost to Compile Requested Information

MEF/CEO Information Request Dated February 28, 2011

Item No.	Request Description	Request Complexity	Responsible Area	Accountant II	Financial Analyst or SR Accountant	Program Manager II	Total Cost
25	Median and average cost to City for employee retirement for each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.69
26	Median and average cost to City for employee health care for each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.69
27	Median and average cost of employee contributions to health care for each and every bargaining unit including Unit 99 by bargaining unit and by full time and part time employees in each bargaining unit for the past 3 fiscal years by fiscal year including Fiscal Year 2010-2011 projections	4	Payroll	\$ 344.93	\$ 140.90	\$ 104.86	\$ 590.69
28	Median and average cost projection for employee salary/wages paid from General Fund for each and every bargaining unit including Unit 99 and their years of service with no contract changes for Fiscal Year 2010/2011	6	Payroll	\$ 689.86	\$ 281.81	\$ 873.87	\$ 1,845.54
29	Median and average cost projection for employee benefits paid from General Fund with no contract changes for each and every bargaining unit including Unit 99 and their years of service for Fiscal Year 2010/2011	6	Payroll	\$ 689.86	\$ 281.81	\$ 41.95	\$ 1,013.62
30	Projected average and median cost to the City's General Fund for employees receiving health-in-lieu for each bargaining unit including Unit 99 by bargaining unit in fiscal year 2010/2011	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.18
31	Number of employees with spouses working in City of San Jose for each bargaining unit including Unit 99 by bargaining unit in fiscal year 2010/2011	6	HR	\$ 689.86	\$ 281.81	\$ 41.95	\$ 1,013.62
32	Projected Cost saving to City's General Fund for eliminating health-in-lieu for employees with spouses working in City of San Jose for each bargaining unit including Unit 99 by bargaining unit for next 5 fiscal years including fiscal year 2011/2012	4	Payroll	\$ 344.93	\$ 352.26	\$ 262.16	\$ 959.35

# Estimated Cost to Compile Requested Information

MEF/CEO Information Request Dated February 28, 2011

Item No.	Request Description	Request Complexity	Responsible Area	Accountant II	Financial Analyst or SR Accountant	Program Manager II	Total Cost
33	Projected average and median cost to the City's General Fund for employees receiving dental-in-lieu for each and every bargaining unit including Unit 99 for fiscal year 2010/2011	3	Payroll	\$ 215.58	\$ 88.06	\$ 65.54	\$ 369.18
34	Projected cost saving to City's General Fund of eliminating dental-in-lieu for employees with spouses working in City of San Jose for each bargaining unit including Unit 99 by bargaining unit for next 3 fiscal years including fiscal year 2011/2012	3	Payroll	\$ 215.58	\$ 352.26	\$ 262.16	\$ 830.00
<b>Totals</b>				\$ 13,538.48	\$ 6,005.99	\$ 4,924.24	\$ 24,468.71



## Attachment B

Federated City Employees' Retirement System  
Contribution Rates for Fiscal Year 2010-2011

Benefit	City	Employee	Total
Pension	23.18%	4.54%	27.72%
Medical and Dental	6.41%	5.76%	12.17%
<b>Total</b>	<b>29.59%</b>	<b>10.30%</b>	<b>39.89%</b>

Source: Rates are based on the Gabriel Roeder Smith & Company Actuarial Valuations using data as of June 30, 2009

**Police & Fire Department Retirement Plan  
Fire Contribution Rates for Fiscal Year 2010-2011**

<b>Benefit</b>	<b>City</b>	<b>Employee</b>	<b>Total</b>
<b>Pension</b>			
Normal Cost	26.30%	10.03%	36.33%
Unfunded Liability/Prior Service Cost	13.94%	0.06%	14.00%
<b><i>Subtotal</i></b>	<b>40.24%</b>	<b>10.09%</b>	<b>50.33%</b>
<b>Medical and Dental</b>	<b>3.92%</b>	<b>3.61%</b>	<b>7.53%</b>
<b>Total</b>	<b>44.16%</b>	<b>13.70%</b>	<b>57.86%</b>

Source: Rates are based on The Segal Group, Inc. Actuarial Valuations using data as of June 30, 2009.

**Police & Fire Department Retirement Plan  
Police Contribution Rates for Fiscal Year 2010-2011**

<b>Benefit</b>	<b>City</b>	<b>Employee</b>	<b>Total</b>
<b>Pension</b>			
Normal Cost	25.51%	9.74%	35.25%
Unfunded Liability/Prior Service Cost	12.81%	0.07%	12.88%
<b><i>Subtotal</i></b>	<b>38.32%</b>	<b>9.81%</b>	<b>48.13%</b>
<b>Medical and Dental</b>	<b>6.26%</b>	<b>5.76%</b>	<b>12.02%</b>
<b>Total</b>	<b>44.58%</b>	<b>15.57%</b>	<b>60.15%</b>

Source: Rates are based on The Segal Group, Inc. Actuarial Valuations using data as of June 30, 2009.

## Attachment C

Sick Leave Payouts  
(Fiscal Year 2007-2008 to 2009-2010)

Employee Unit	FY 07-08			FY 08-09			FY 09-10		
	High	Average		High	Average		High	Average	
POA	\$221,592	\$71,198		\$154,033	\$61,750		\$256,969	\$81,812	
ALP	-	-		-	-				
IAFF	\$154,789	\$39,391		\$190,049	\$61,369		\$158,048	\$58,879	
Unit 99	\$227,351	\$82,676		\$251,870	\$103,956		\$130,181	\$56,283	
CAMP	\$53,513	\$35,099		\$51,899	\$33,513		\$64,624	\$34,176	
AEA	\$55,793	\$24,768		\$61,110	\$39,859		\$60,500	\$42,193	
MEF	\$39,447	\$8,906		\$43,410	\$11,166		\$39,753	\$10,206	
OE#3	\$31,194	\$14,287		\$35,868	\$11,526		\$39,933	\$12,911	
AMSP	\$53,693	\$38,578		\$48,181	\$28,306		\$49,298	\$29,394	
CEO	\$36,009	\$24,007		\$37,359	\$14,174		\$20,955	\$6,374	
ABMEI	\$46,899	\$32,823		-	-		\$865	\$865	
IBEW	\$46,548	\$29,183		\$39,456	\$39,456		\$38,754	\$38,754	
Unrep.Non-Mgmt	\$40,248	\$11,561		\$828	\$751		\$374	\$374	
<b>Total</b>	<b>\$6.01 Million</b>			<b>\$10.32 Million</b>			<b>\$11.97 Million</b>		

Source: PeopleSoft Data

## Attachment D

**CITY OF SAN JOSE  
HUMAN RESOURCES  
HEALTH INSURANCE BY BARGAINING UNIT**

AS OF: 3/5/2011

RUN DATE: 3/10/2011

		<u>Blue Shield Single</u>	<u>Blue Shield</u>	<u>Kaiser Single</u>	<u>Kaiser Family</u>	<u>B.S-HMO Single</u>	<u>B.S-HMO Family</u>	<u>Health In Lieu Sgl</u>	<u>Health In Lieu Fam</u>	<u>MWVaive</u>	<u>Total Health</u>
01	S.J. Peace Officers Assn. POA	40	41	122	508	68	282	39	139	0	1,239
02	Assn. Of Firefighters #230	17	26	48	195	46	219	1	73	0	625
03	Assn./Bldg., Plumb., Elec Insp.	2	0	4	22	3	15	0	7	0	53
04	Assn. of Engr. and Arch.	4	3	30	85	5	34	1	44	0	206
05	MEF, AFSCME Local 101	47	23	392	664	110	166	15	280	85	1,782
06	Operating Engineers #3	6	11	134	349	31	77	5	83	11	707
07	Int. Brohd. Elec. Wrkrs. #332	0	0	7	38	5	12	0	9	0	71
08	Unrepresented	2	1	10	10	3	3	2	6	2	39
10	Confid. AFSCME Local 101	2	2	31	65	18	26	2	50	7	203
11	Assoc. Maint. Supr. Personnel	0	2	6	47	1	13	1	6	0	76
21	City Assoc. Mgmt. Personnel	13	8	47	128	24	50	0	75	0	345
31	Assn. of Legal Professionals	2	1	4	13	1	4	2	14	0	43
99	Management	4	12	45	63	26	47	6	54	1	258
City Wide:		139	130	880	2,187	341	948	74	840	106	5,645

End Of Report



## Attachment E

City of San José  
Human Resources Department

## 2011 Health Plan Semi-Monthly Rates

Effective from 1/1/2011 (PP 1) through 12/31/2011 (PP 26)

<b>ABMEI, ALP, POA, Unit 99, Unrepresented</b> (Health premiums are deducted the first 2 paydays of each month, and are pre-tax)						
	Kaiser Single	Kaiser Family	Blue Shield HMO Single	Blue Shield HMO Family	Blue Shield POS/PPO Single	Blue Shield POS/PPO Family
<b>100% Benefits: Full-Time Employees Including RWW Employees who work 35 - 39 Hrs</b>						
Employee Contribution	37.20	92.64	54.59	156.85	157.57	421.80
City Contribution	210.82	524.94	210.82	524.94	210.82	524.94
Total	248.02	617.58	265.41	681.79	368.39	946.74
<b>75% Benefits: Part-Time Employees who work 30 - 39 Hrs &amp; RWW Employees who work 30 - 34 Hrs</b>						
Employee Contribution	89.90	223.87	107.29	288.08	210.27	553.03
City Contribution	158.12	393.71	158.12	393.71	158.12	393.71
Total	248.02	617.58	265.41	681.79	368.39	946.74
<b>62.5% Benefits: Part-Time &amp; RWW Employees who work 25 - 29 Hrs</b>						
Employee Contribution	116.26	289.49	133.65	353.70	236.63	618.65
City Contribution	131.76	328.09	131.76	328.09	131.76	328.09
Total	248.02	617.58	265.41	681.79	368.39	946.74
<b>50% Benefits: Part-Time &amp; RWW Employees who work 20 - 24 Hrs</b>						
Employee Contribution	142.61	355.11	160.00	419.32	262.98	684.27
City Contribution	105.41	262.47	105.41	262.47	105.41	262.47
Total	248.02	617.58	265.41	681.79	368.39	946.74

<b>All Other Employees</b> (Health premiums are deducted the first 2 paydays of each month, and are pre-tax)						
	Kaiser Single	Kaiser Family	Blue Shield HMO Single	Blue Shield HMO Family	Blue Shield POS/PPO Single	Blue Shield POS/PPO Family
<b>100% Benefits: Full-Time Employees Including RWW Employees who work 35 - 39 Hrs</b>						
Employee Contribution	26.36	65.65	43.87	131.44	153.09	412.41
City Contribution	237.33	590.94	237.33	590.94	237.33	590.94
Total	263.69	656.59	281.20	722.38	390.42	1,003.35
<b>75% Benefits: Part-Time Employees who work 30 - 39 Hrs &amp; RWW Employees who work 30 - 34 Hrs</b>						
Employee Contribution	85.69	213.38	103.20	279.17	212.42	560.14
City Contribution	178.00	443.21	178.00	443.21	178.00	443.21
Total	263.69	656.59	281.20	722.38	390.42	1,003.35
<b>62.5% Benefits: Part-Time &amp; RWW Employees who work 25 - 29 Hrs</b>						
Employee Contribution	115.36	287.25	132.87	353.04	242.09	634.01
City Contribution	148.33	369.34	148.33	369.34	148.33	369.34
Total	263.69	656.59	281.20	722.38	390.42	1,003.35
<b>50% Benefits: Part-Time &amp; RWW Employees who work 20 - 24 Hrs</b>						
Employee Contribution	145.02	361.12	162.53	426.91	271.75	707.88
City Contribution	118.67	295.47	118.67	295.47	118.67	295.47
Total	263.69	656.59	281.20	722.38	390.42	1,003.35

<b>Health In-Lieu Plan Payments</b> Payment in-lieu of coverage is available for qualified enrollees (full-time and RWW who work 35+ hours) Payments are made every payday, are taxable, and are subject to withholding		
	<u>ABMEI, ALP, POA, Unit 99, Unrepresented</u>	<u>All Other Employees</u>
If eligible for family coverage	221.84	272.74
If <u>not</u> eligible for family coverage	89.09	109.54

## Attachment F

## DeltaCare/PMI HMO

S.J. Peace Officers Assn. POA	71
Assn. Of Firefighters #230	34
Assn./Bldg., Plumb., Elec Insp.	1
Assn. of Engr. and Arch.	4
MEF, AFSCME Local 101	161
Operating Engineers #3	64
Int. Brohd. Elec. Wrkrs. #332	6
Unrepresented	6
Confid. AFSCME Local 101	9
Assoc. Maint. Supr. Personnel	4
City Assoc. Mgmt. Personnel	17
Assn. of Legal Professionals	2
Management	21
DeltaCare/PMI HMO Subtotal	400

## Delta Dental

S.J. Peace Officers Assn. POA	1,111
Assn. Of Firefighters #230	571
Assn./Bldg., Plumb., Elec Insp.	48
Assn. of Engr. and Arch.	189
MEF, AFSCME Local 101	1,471
Operating Engineers #3	615
Int. Brohd. Elec. Wrkrs. #332	62
Unrepresented	26
Confid. AFSCME Local 101	176
Assoc. Maint. Supr. Personnel	72
City Assoc. Mgmt. Personnel	299
Assn. of Legal Professionals	34
Management	219
Delta Dental Subtotal	4,893

## Dental In-Lieu

S.J. Peace Officers Assn. POA	79
Assn. Of Firefighters #230	24
Assn./Bldg., Plumb., Elec Insp.	4
Assn. of Engr. and Arch.	17
MEF, AFSCME Local 101	113
Operating Engineers #3	21
Int. Brohd. Elec. Wrkrs. #332	2
Unrepresented	5
Confid. AFSCME Local 101	26
Assoc. Maint. Supr. Personnel	1
City Assoc. Mgmt. Personnel	44
Assn. of Legal Professionals	8
Management	24
Dental In-Lieu Subtotal	368

## Dental Waived

Assn. of Engr. and Arch.	1
MEF, AFSCME Local 101	50
Operating Engineers #3	6
Unrepresented	2
Confid. AFSCME Local 101	3
Dental Waived Subtotal	62

Total	5,723
-------	-------

DeltaCare/PMI HMO Full-Time Total =	375
DeltaCare/PMI HMO Part-Time Total =	25
Delta Dental Full-Time Total =	4,758
Delta Dental Part-Time Total =	135

End of report

## Attachment G

City of San José  
Human Resources Department

## 2011 Dental Plan Semi-Monthly Rates

Effective from 1/1/2011 (PP 1) through 12/31/2011 (PP 26)

<b>Dental Insurance Plans</b>		
(Dental premiums are deducted the first 2 paydays of each month, and are pre-tax)		
	<b>Delta Dental PPO</b>	<b>DeltaCare HMO</b>
<b>100% Benefits: Full-Time Employees Including RWW Employees who work 35 - 39 Hrs</b>		
Employee Contribution	2.71	None
City Contribution	51.45	23.24
Total	54.16	23.24
<b>75% Benefits: Part-Time Employees who work 30 - 39 Hrs &amp; RWW Employees who work 30 - 34 Hrs</b>		
Employee Contribution	15.57	5.81
City Contribution	38.59	17.43
Total	54.16	23.24
<b>62.5% Benefits: Part-Time &amp; RWW Employees who work 25 - 29 Hrs</b>		
Employee Contribution	22.00	8.71
City Contribution	32.16	14.53
Total	54.16	23.24
<b>50% Benefits: Part-Time &amp; RWW Employees who work 20 - 24 Hrs</b>		
Employee Contribution	28.43	11.62
City Contribution	25.73	11.62
Total	54.16	23.24

<b>Dental In-Lieu Plan Payments</b>		
Payment in-lieu of coverage is available for qualified enrollees (full-time and RWW who work 35+ Hours) Payments are made every payday, are taxable, and are subject to withholding		
	<b>ABMEI, ALP, POA, Unit 99, Unrepresented</b>	<b>All Other Employees</b>
If eligible for family coverage	19.95	23.75
If <u>not</u> eligible for family coverage	19.95	23.75

## Attachment H

## 2011-2012 Base Budget

### ABMEI (031) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll	\$4,242,987	\$637,335	\$4,880,322
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,590,264	\$239,002	\$1,829,266
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$59,570	\$8,950	\$68,520
Total Associated Fringe	\$1,649,834	\$247,952	\$1,897,786
Total Base and Associated Fringe	\$5,892,821	\$885,287	\$6,778,108
Cost Distribution (%)	87%	13%	100%
Cost of 1%			
1% Base Salary Only	\$42,430	\$6,373	\$48,803
1% Associated Fringe	\$16,498	\$2,480	\$18,978
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$58,928</b>	<b>\$8,853</b>	<b>\$67,781</b>
Non-Associated Fringe			
Health	\$451,380	\$63,046	\$514,426
Dental	\$52,037	\$8,027	\$60,064
Miscellaneous	\$70,572	\$9,619	\$80,191
Total Non-Associated Fringe	\$573,989	\$80,692	\$654,681
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$5,740</b>	<b>\$807</b>	<b>\$6,547</b>
<b>GRAND TOTAL</b>	<b>\$6,466,810</b>	<b>\$965,979</b>	<b>\$7,432,789</b>
<b>TOTAL FTE*</b>	<b>43.50</b>	<b>6.50</b>	<b>50.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs



## 2011-2012 Base Budget

### AEA (041, 042) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll	\$2,694,682	\$12,966,694	\$15,661,376
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$1,010,519	\$4,862,521	\$5,873,040
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$37,831	\$182,066	\$219,897
Total Associated Fringe	\$1,048,350	\$5,044,587	\$6,092,937
Total Base and Associated Fringe	\$3,743,032	\$18,011,281	\$21,754,313
Cost Distribution (%)	17%	83%	100%
Cost of 1%			
1% Base Salary Only	\$26,947	\$129,667	\$156,614
1% Associated Fringe	\$10,484	\$50,446	\$60,929
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$37,430</b>	<b>\$180,113</b>	<b>\$217,543</b>
Non-Associated Fringe			
Health	\$275,539	\$1,480,537	\$1,756,076
Dental	\$27,335	\$153,796	\$181,131
Miscellaneous	\$56,029	\$262,722	\$318,751
Total Non-Associated Fringe	\$358,903	\$1,897,055	\$2,255,958
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$3,589</b>	<b>\$18,971</b>	<b>\$22,560</b>
<b>GRAND TOTAL</b>	<b>\$4,101,935</b>	<b>\$19,908,336</b>	<b>\$24,010,271</b>
<b>TOTAL FTE*</b>	<b>26.70</b>	<b>134.30</b>	<b>161.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### AEA (043) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll	\$1,115,775	\$3,578,660	\$4,694,435
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$418,419	\$1,341,720	\$1,760,139
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$15,665	\$50,243	\$65,908
Total Associated Fringe	\$434,084	\$1,391,963	\$1,826,047
Total Base and Associated Fringe	\$1,549,859	\$4,970,623	\$6,520,482
Cost Distribution (%)	24%	76%	100%
Cost of 1%			
1% Base Salary Only	\$11,158	\$35,787	\$46,944
1% Associated Fringe	\$4,341	\$13,920	\$18,260
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$15,499</b>	<b>\$49,706</b>	<b>\$65,205</b>
Non-Associated Fringe			
Health	\$107,723	\$347,527	\$455,250
Dental	\$10,504	\$34,199	\$44,703
Miscellaneous	\$21,369	\$69,207	\$90,576
Total Non-Associated Fringe	\$139,596	\$450,933	\$590,529
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$1,396</b>	<b>\$4,509</b>	<b>\$5,905</b>
<b>GRAND TOTAL</b>	<b>\$1,689,455</b>	<b>\$5,421,556</b>	<b>\$7,111,011</b>
<b>TOTAL FTE</b>	<b>9.07</b>	<b>29.93</b>	<b>39.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### AMSP (111) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll	\$2,389,810	\$4,636,578	\$7,026,388
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$895,411	\$1,738,155	\$2,633,566
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$33,557	\$65,117	\$98,674
Total Associated Fringe	\$928,968	\$1,803,272	\$2,732,240
Total Base and Associated Fringe	\$3,318,778	\$6,439,850	\$9,758,628
Cost Distribution (%)	34%	66%	100%
Cost of 1%			
1% Base Salary Only	\$23,898	\$46,366	\$70,264
1% Associated Fringe	\$9,290	\$18,033	\$27,322
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$33,188</b>	<b>\$64,399</b>	<b>\$97,586</b>
Non-Associated Fringe			
Health	\$322,798	\$675,899	\$998,697
Dental	\$29,129	\$62,850	\$91,979
Miscellaneous	\$43,927	\$89,017	\$132,944
Total Non-Associated Fringe	\$395,854	\$827,766	\$1,223,620
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$3,959</b>	<b>\$8,278</b>	<b>\$12,236</b>
<b>GRAND TOTAL</b>	<b>\$3,714,632</b>	<b>\$7,267,616</b>	<b>\$10,982,248</b>
<b>TOTAL FTE</b>	<b>25.61</b>	<b>53.39</b>	<b>79.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the  
2011-2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### Association of Legal Professionals (311) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$4,547,575	\$807,753	\$5,355,328
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,705,344	\$302,907	\$2,008,251
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$63,851	\$11,341	\$75,192
Total Associated Fringe	\$1,769,195	\$314,248	\$2,083,443
Total Base and Associated Fringe	\$6,316,770	\$1,122,001	\$7,438,771
Cost Distribution (%)	85%	15%	100%
Cost of 1%			
1% Base Salary Only	\$45,476	\$8,078	\$53,553
1% Associated Fringe	\$17,692	\$3,142	\$20,834
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$63,168</b>	<b>\$11,220</b>	<b>\$74,388</b>
Non-Associated Fringe			
Health	\$357,346	\$73,052	\$430,398
Dental	\$35,041	\$4,466	\$39,507
Miscellaneous	\$91,728	\$16,330	\$108,058
Total Non-Associated Fringe	\$484,115	\$93,848	\$577,963
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$4,841</b>	<b>\$938</b>	<b>\$5,780</b>
<b>GRAND TOTAL</b>	<b>\$6,800,885</b>	<b>\$1,215,849</b>	<b>\$8,016,734</b>
			\$0
<b>TOTAL FTE</b>	<b>32.15</b>	<b>5.85</b>	<b>38.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### CAMP (021) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$15,180,812	\$19,762,418	\$34,943,230
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$5,627,835	\$7,447,397	\$13,075,232
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$213,134	\$277,462	\$490,596
Total Associated Fringe	\$5,840,969	\$7,724,859	\$13,565,828
Total Base and Associated Fringe	\$21,021,781	\$27,487,277	\$48,509,058
Cost Distribution (%)	43%	57%	100%
Cost of 1%			
1% Base Salary Only	\$151,808	\$197,624	\$349,432
1% Associated Fringe	\$58,410	\$77,249	\$135,658
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$210,218</b>	<b>\$274,873</b>	<b>\$485,091</b>
Non-Associated Fringe			
Health	\$1,634,497	\$2,111,337	\$3,745,834
Dental	\$162,222	\$217,606	\$379,828
Miscellaneous	\$292,174	\$385,505	\$677,679
Total Non-Associated Fringe	\$2,088,893	\$2,714,448	\$4,803,341
<b>Total Cost of 1% Non-Assoc Fringe</b>	<b>\$20,889</b>	<b>\$27,144</b>	<b>\$48,033</b>
<b>GRAND TOTAL</b>	<b>\$23,110,674</b>	<b>\$30,201,725</b>	<b>\$53,312,399</b>

<b>Full -Time</b>			
Total Full Time FTE	153.03	189.97	343.00
<b>Part -Time</b>			
Total Part Time FTE	1.00	0.00	1.00
<b>TOTAL FTE*</b>	<b>154.03</b>	<b>189.97</b>	<b>344.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

<b>CEO (101) Salary and Fringe</b>			
	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	8,500,434	\$8,208,174	\$16,708,608
			\$0
Associated Fringe:			\$0
Federated Retirement	\$3,131,488	\$3,053,313	\$6,184,801
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$119,343	\$115,229	\$234,572
Total Associated Fringe	\$3,250,831	\$3,168,542	\$6,419,373
Total Base and Associated Fringe	\$11,751,265	\$11,376,716	\$23,127,981
Cost Distribution (%)	51%	49%	100%
Cost of 1%			
1% Base Salary Only	\$85,004	\$82,082	\$167,086
1% Associated Fringe	\$32,508	\$31,685	\$64,194
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$117,513</b>	<b>\$113,767</b>	<b>\$231,280</b>
Non-Associated Fringe			
Health	\$1,099,364	\$998,723	\$2,098,087
Dental	\$119,404	\$104,834	\$224,238
Miscellaneous	\$155,955	\$157,462	\$313,417
Total Non-Associated Fringe	\$1,374,723	\$1,261,019	\$2,635,742
<b>GRAND TOTAL</b>	<b>\$13,125,988</b>	<b>\$12,637,735</b>	<b>\$25,763,723</b>
<b>Full -Time</b>			
Total Full Time FTE	93.12	94.88	188.00
<b>Part -Time</b>			
Total Part Time FTE	2.28	0.97	3.25
<b>TOTAL FTE*</b>	<b>95.40</b>	<b>95.85</b>	<b>191.25</b>
<b>Average Cost Per FTE</b>			<b>134,712.28</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### IAFF (021) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll *	\$78,069,035	\$0	\$78,069,035
			\$0
Associated Fringe:			\$0
Federated Retirement	\$0	\$0	\$0
Police/Fire Retirement	\$51,307,062		\$51,307,062
Unemployment	\$1,091,779	\$0	\$1,091,779
Total Associated Fringe	\$52,398,841	\$0	\$52,398,841
Total Base and Associated Fringe	\$130,467,876	\$0	\$130,467,876
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$780,690	\$0	\$780,690
1% Associated Fringe	\$523,988	\$0	\$523,988
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,304,679</b>	<b>\$0</b>	<b>\$1,304,679</b>
Non-Associated Fringe			
Health	\$7,621,623	\$0	\$7,621,623
Dental	\$737,182	\$0	\$737,182
Miscellaneous	\$1,339,710	\$0	\$1,339,710
Total Non-Associated Fringe	\$9,698,515	\$0	\$9,698,515
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$96,985</b>	<b>\$0</b>	<b>\$96,985</b>
<b>GRAND TOTAL</b>	<b>\$140,166,391</b>	<b>\$0</b>	<b>\$140,166,391</b>
Overtime (each 1%)	\$101,752		\$101,752
<b>TOTAL FTE</b>	<b>647.00</b>	<b>0.00</b>	<b>647.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### IBEW (071) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$2,831,605	\$4,234,577	\$7,066,182
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$1,061,858	\$1,587,986	\$2,649,844
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$39,749	\$59,453	\$99,202
Total Associated Fringe	\$1,101,607	\$1,647,439	\$2,749,046
Total Base and Associated Fringe	\$3,933,212	\$5,882,016	\$9,815,228
Cost Distribution (%)	40%	60%	100%
Cost of 1%			
1% Base Salary Only	\$28,316	\$42,346	\$70,662
1% Associated Fringe	\$11,016	\$16,474	\$27,490
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$39,332</b>	<b>\$58,820</b>	<b>\$98,152</b>
Non-Associated Fringe			
Health	\$353,804	\$518,622	\$872,426
Dental	\$30,917	\$50,871	\$81,788
Miscellaneous	\$47,982	\$71,697	\$119,679
Total Non-Associated Fringe	\$432,703	\$641,190	\$1,073,893
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$4,327</b>	<b>\$6,412</b>	<b>\$10,739</b>
<b>GRAND TOTAL</b>	<b>\$4,365,915</b>	<b>\$6,523,206</b>	<b>\$10,889,121</b>
<b>TOTAL FTE</b>	<b>29.55</b>	<b>44.45</b>	<b>74.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs



## 2011-2012 Base Budget

<b>MEF (050, 051, 052) Salary and Fringe</b>			
	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$83,042,212	\$41,797,718	\$124,839,930
			\$0
Associated Fringe:			\$0
Federated Retirement	\$27,754,286	\$15,194,029	\$42,948,315
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$1,163,610	\$586,793	\$1,750,403
Total Associated Fringe	\$28,917,896	\$15,780,822	\$44,698,718
Total Base and Associated Fringe	\$111,960,108	\$57,578,540	\$169,538,648
Cost Distribution (%)	66%	34%	100%
Cost of 1%			
1% Base Salary Only	\$830,422	\$417,977	\$1,248,399
1% Associated Fringe	\$289,179	\$157,808	\$446,987
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,119,601</b>	<b>\$575,785</b>	<b>\$1,695,386</b>
Non-Associated Fringe			
Health	\$10,915,935	\$5,798,982	\$16,714,917
Dental	\$1,159,373	\$593,854	\$1,753,227
Miscellaneous	\$1,616,813	\$779,151	\$2,395,964
Total Non-Associated Fringe	\$13,692,121	\$7,171,987	\$20,864,108
<b>GRAND TOTAL</b>	<b>\$125,652,229</b>	<b>\$64,750,527</b>	<b>\$190,402,756</b>
<b>Full -Time</b>			
Total Full Time FTE	1,032.85	532.65	1,565.50
<b>Part -Time</b>			
Total Part Time FTE	251.49	26.80	278.29
<b>TOTAL FTE*</b>	<b>1,284.34</b>	<b>559.45</b>	<b>1,843.79</b>
<b>Average Cost Per FTE</b>			<b>103,267.05</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### OE3 (061) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll (w/o PART TIME ongoing red)	\$17,494,360	\$30,794,684	\$48,289,044
			\$0
Associated Fringe:			\$0
Federated Retirement (without emp shift)	\$6,012,840	\$11,472,482	\$17,485,322
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$245,139	\$432,262	\$677,401
Total Associated Fringe	\$6,257,979	\$11,904,744	\$18,162,723
Total Base and Associated Fringe	\$23,752,339	\$42,699,428	\$66,451,767
Cost Distribution (%)	36%	64%	100%
Cost of 1%			
1% Base Salary Only	\$174,944	\$307,947	\$482,890
1% Associated Fringe	\$62,580	\$119,047	\$181,627
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$237,523</b>	<b>\$426,994</b>	<b>\$664,518</b>
Non-Associated Fringe			
Health	\$3,146,614	\$5,162,471	\$8,309,085
Dental	\$315,807	\$506,390	\$822,197
Miscellaneous	\$306,037	\$532,485	\$838,522
Total Non-Associated Fringe	\$3,768,458	\$6,201,346	\$9,969,804
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$37,685</b>	<b>\$62,013</b>	<b>\$99,698</b>
<b>GRAND TOTAL</b>	<b>\$27,520,797</b>	<b>\$48,900,774</b>	<b>\$76,421,571</b>

<b>Full -Time</b>			
Total Full Time FTE	273.85	451.15	725.00
<b>Part -Time</b>			
Total Part Time FTE	32.74	1.00	33.74
<b>TOTAL FTE</b>	<b>306.59</b>	<b>452.15</b>	<b>758.74</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### POA (011, 012, 013) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$143,879,391	\$133,680	\$144,013,071
			\$0
Associated Fringe:			\$0
Federated Retirement	\$37,406	\$0	\$37,406
Police/Fire Retirement	\$86,054,831	\$80,192	\$86,135,023
Unemployment	\$2,008,920	\$1,856	\$2,010,776
Total Associated Fringe	\$88,101,157	\$82,048	\$88,183,205
Total Base and Associated Fringe	\$231,980,548	\$215,728	\$232,196,276
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$1,438,794	\$1,337	\$1,440,131
1% Associated Fringe	\$881,012	\$820	\$881,832
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$2,319,805</b>	<b>\$2,157</b>	<b>\$2,321,963</b>
Non-Associated Fringe			
Health	\$13,062,311	\$19,760	\$13,082,071
Dental	\$1,361,091	\$0	\$1,361,091
Miscellaneous	\$2,523,631	\$2,656	\$2,526,287
Total Non-Associated Fringe	\$16,947,033	\$22,416	\$16,969,449
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$169,470</b>	<b>\$224</b>	<b>\$169,694</b>
<b>GRAND TOTAL</b>	<b>\$248,927,581</b>	<b>\$238,144</b>	<b>\$249,165,725</b>
Overtime (each 1%)	\$109,807		\$109,807
<b>TOTAL FTE</b>	<b>1,218.43</b>	<b>1.57</b>	<b>1,220.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### EX MGT (991) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$7,418,550	\$5,711,943	\$13,130,493
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,781,670	\$2,141,702	\$4,923,372
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$104,162	\$80,196	\$184,358
Total Associated Fringe	\$2,885,832	\$2,221,898	\$5,107,730
Total Base and Associated Fringe	\$10,304,382	\$7,933,841	\$18,238,223
Cost Distribution (%)	56%	44%	100%
Cost of 1%			
1% Base Salary Only	\$74,186	\$57,119	\$131,305
1% Associated Fringe	\$28,858	\$22,219	\$51,077
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$103,044</b>	<b>\$79,338</b>	<b>\$182,382</b>
Non-Associated Fringe			
Health	\$644,514	\$481,518	\$1,126,032
Dental	\$77,873	\$54,902	\$132,775
Miscellaneous	\$140,673	\$106,305	\$246,978
Total Non-Associated Fringe	\$863,060	\$642,725	\$1,505,785
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$8,631</b>	<b>\$6,427</b>	<b>\$15,058</b>
<b>GRAND TOTAL</b>	<b>\$11,167,442</b>	<b>\$8,576,566</b>	<b>\$19,744,008</b>
<b>TOTAL FTE</b>	<b>69.89</b>	<b>48.11</b>	<b>118.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### EX MGT (992) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$9,552,403	\$4,532,456	14,084,859
			0
Associated Fringe:			0
Federated Retirement	\$3,077,958	\$1,699,675	4,777,633
Police/Fire Retirement	\$877,066	\$0	877,066
Unemployment	\$134,055	\$63,637	197,692
Total Associated Fringe	\$4,089,079	\$1,763,312	5,852,391
Total Base and Associated Fringe	\$13,641,482	\$6,295,768	19,937,250
Cost Distribution (%)	68%	32%	1
Cost of 1%			
1% Base Salary Only	\$95,524	\$45,325	140,849
1% Associated Fringe	\$40,891	\$17,633	58,524
<b>Total Cost of 1% Base/Assoc Fring</b>	<b>\$136,415</b>	<b>\$62,958</b>	<b>199,373</b>
Non-Associated Fringe			
Health	\$614,698	\$252,741	867,439
Dental	\$66,945	\$32,862	99,807
Miscellaneous	\$159,117	\$78,579	237,696
Total Non-Associated Fringe	\$840,760	\$364,182	1,204,942
<b>Total Cost of 1% Base/Non-Assoc F</b>	<b>\$8,408</b>	<b>\$3,642</b>	<b>12,049</b>
<b>GRAND TOTAL</b>	<b>\$14,482,242</b>	<b>\$6,659,950</b>	<b>21,142,192</b>
<b>TOTAL FTE</b>	<b>58.11</b>	<b>27.89</b>	<b>86.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and  
Fringe Benefit Costs by Union Code &  
Fund for the 2011-2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### EX MGT (997) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$1,114,176	\$0	\$1,114,176
			\$0
Associated Fringe:			\$0
Federated Retirement	\$417,816	\$0	\$417,816
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$15,643	\$0	\$15,643
Total Associated Fringe	\$433,459	\$0	\$433,459
Total Base and Associated Fringe	\$1,547,635	\$0	\$1,547,635
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$11,142	\$0	\$11,142
1% Associated Fringe	\$4,335	\$0	\$4,335
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$15,476</b>	<b>\$0</b>	<b>\$15,476</b>
Non-Associated Fringe			
Health	\$125,646	\$0	\$125,646
Dental	\$10,920	\$0	\$10,920
Miscellaneous	\$23,443	\$0	\$23,443
Total Non-Associated Fringe	\$160,009	\$0	\$160,009
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$1,600</b>	<b>\$0</b>	<b>\$1,600</b>
<b>GRAND TOTAL</b>	<b>\$1,707,644</b>	<b>\$0</b>	<b>\$1,707,644</b>
<b>TOTAL FTE</b>	<b>12.00</b>	<b>0.00</b>	<b>12.00</b>

Date: February 28, 2011  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

<b>EX MGT (998) Salary and Fringe</b>			
	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$913,346	\$169,065	\$1,082,411
			\$0
Associated Fringe:			\$0
Federated Retirement	\$342,506	\$63,398	\$405,904
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$12,823	\$2,374	\$15,197
Total Associated Fringe	\$355,329	\$65,772	\$421,101
Total Base and Associated Fringe	\$1,268,675	\$234,837	\$1,503,512
Cost Distribution (%)	84%	16%	100%
Cost of 1%			
1% Base Salary Only	\$9,133	\$1,691	\$10,824
1% Associated Fringe	\$3,553	\$658	\$4,211
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$12,687</b>	<b>\$2,348</b>	<b>\$15,035</b>
Non-Associated Fringe			
Health	\$45,180	\$7,570	\$52,750
Dental	\$5,592	\$1,109	\$6,701
Miscellaneous	\$16,263	\$3,018	\$19,281
Total Non-Associated Fringe	\$67,035	\$11,697	\$78,732
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$670</b>	<b>\$117</b>	<b>\$787</b>
<b>GRAND TOTAL</b>	<b>\$1,335,710</b>	<b>\$246,534</b>	<b>\$1,582,244</b>
<b>TOTAL FTE</b>	<b>5.10</b>	<b>0.90</b>	<b>6.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and Fringe

Benefit Costs by Union Code & Fund for the 2011-  
2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## 2011-2012 Base Budget

### EX MGT (999) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	1,165,102	21,376	1,186,478
			0
Associated Fringe:			0
Federated Retirement	436,913	8,016	444,929
Police/Fire Retirement	0	0	0
Unemployment	16,356	300	16,656
Total Associated Fringe	453,269	8,316	461,585
Total Base and Associated Fringe	1,618,371	29,692	1,648,063
Cost Distribution (%)	1	0	1
Cost of 1%			
1% Base Salary Only	11,651	214	11,865
1% Associated Fringe	4,533	83	4,616
<b>Total Cost of 1% Base/Assoc Fring</b>	<b>16,184</b>	<b>297</b>	<b>16,481</b>
Non-Associated Fringe			
Health	61,296	578	61,874
Dental	7,274	123	7,397
Miscellaneous	22,966	419	23,385
Total Non-Associated Fringe	91,536	1,120	92,656
<b>Total Cost of 1% Base/Non-Assoc F</b>	<b>915</b>	<b>11</b>	<b>927</b>
<b>GRAND TOTAL</b>	<b>1,709,907</b>	<b>30,812</b>	<b>1,740,719</b>
<b>TOTAL FTE</b>	<b>5.90</b>	<b>0.10</b>	<b>6.00</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and  
Fringe Benefit Costs by Union Code &  
Fund for the 2011-2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs



## 2011-2012 Base Budget

### UNREP NON-MGT (081, 082) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe			
Base Payroll	\$114,117	\$21,780	\$135,897
			\$0
Associated Fringe:			\$0
Federated Retirement	\$4,278	\$817	\$5,095
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$1,604	\$306	\$1,910
Total Associated Fringe	\$5,882	\$1,123	\$7,005
Total Base and Associated Fringe	\$119,999	\$22,903	\$142,902
Cost Distribution (%)	84%	16%	100%
Cost of 1%			
1% Base Salary Only	\$1,141	\$218	\$1,359
1% Associated Fringe	\$59	\$11	\$70
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,200</b>	<b>\$229</b>	<b>\$1,429</b>
Non-Associated Fringe			
Health	\$0	\$14,183	\$14,183
Dental	\$0	\$1,235	\$1,235
Miscellaneous	\$1,653	\$316	\$1,969
Total Non-Associated Fringe	\$1,653	\$15,734	\$17,387
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$17</b>	<b>\$157</b>	<b>\$174</b>
<b>GRAND TOTAL</b>	<b>\$121,652</b>	<b>\$38,637</b>	<b>\$160,289</b>
<b>Full -Time</b>			
Total Full Time FTE	0.00	0.00	0.00
<b>Part -Time</b>			
Total Part Time FTE	4.35	1.00	5.35
<b>TOTAL FTE</b>	<b>4.35</b>	<b>1.00</b>	<b>5.35</b>

Date: February 28, 2011

Source: OMB ABS Report - Salary and Fringe

Benefit Costs by Union Code & Fund for the 2011-2012 Base Budget

**NOTE:** Does not include Worker's Compensation Costs

## Attachment I

## 2010-2011 Adopted Budget

### ABMEI - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	4,366,731	922,833	5,289,564
<b>Retirement</b>	1,242,630	263,881	1,506,511
Pol/Fire	0	0	0
<b>Health</b>	438,481	92,226	530,707
<b>Other Fringe</b>	160,768	33,204	193,972
	<b>6,208,610</b>	<b>1,312,144</b>	<b>7,520,754</b>
<b>FTE's</b>	<b>45.60</b>	<b>9.40</b>	<b>55.00</b>

## 2010-2011 Adopted Budget

### AEA - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	4,020,242	16,689,442	20,709,684
<b>Retirement</b>	692,256	2,775,973	3,468,229
Pol/Fire	0	0	0
<b>Health</b>	382,286	1,659,614	2,041,900
<b>Other Fringe</b>	152,247	632,498	784,745
	<b>5,247,031</b>	<b>21,757,527</b>	<b>27,004,558</b>
<b>FTE's</b>	<b>39.63</b>	<b>162.37</b>	<b>202.00</b>

## 2010-2011 Adopted Budget

### ALP - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	4,736,963	819,656	5,556,619
<b>Retirement</b>	1,381,344	197,101	1,578,445
Pol/Fire	0	0	0
<b>Health</b>	350,710	66,258	416,968
<b>Other Fringe</b>	174,926	29,772	204,698
	<b>6,643,943</b>	<b>1,112,787</b>	<b>7,756,730</b>
<b>FTE's</b>	<b>36.90</b>	<b>6.10</b>	<b>43.00</b>

## 2010-2011 Adopted Budget

### AMSP - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	2,276,794	4,537,397	6,814,191
<b>Retirement</b>	378,901	786,222	1,165,123
Pol/Fire	0	0	0
<b>Health</b>	261,190	609,191	870,381
<b>Other Fringe</b>	87,643	182,152	269,795
	<b>3,004,528</b>	<b>6,114,962</b>	<b>9,119,490</b>
<b>FTE's</b>	<b>25.61</b>	<b>53.39</b>	<b>79.00</b>

## 2010-2011 Adopted Budget

### CAMP - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	16,758,616	19,094,887	35,853,503
<b>Retirement</b>	2,825,724	3,246,340	6,072,064
Pol/Fire	0	0	0
<b>Health</b>	1,650,852	1,901,781	3,552,633
<b>Other Fringe</b>	625,659	713,272	1,338,931
	<b>21,860,851</b>	<b>24,956,280</b>	<b>46,817,131</b>
<b>FTE's</b>	<b>173.14</b>	<b>186.86</b>	<b>360.00</b>

## 2010-2011 Adopted Budget

### CEO - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	8,570,501	7,997,635	16,568,136
<b>Retirement</b>	2,431,152	2,276,924	4,708,076
Pol/Fire			
<b>Health</b>	1,027,890	910,076	1,937,966
<b>Other Fringe</b>	344,487	320,402	664,889
	<b>12,374,030</b>	<b>11,505,037</b>	<b>23,879,067</b>
<b>FTE's</b>	<b>96.81</b>	<b>94.44</b>	<b>191.25</b>



## 2010-2011 Adopted Budget

### IAFF - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	78,529,002	0	78,529,002
<b>Retirement</b>	0	0	0
Pol/Fire	32,705,665		32,705,665
<b>Health</b>	6,892,600	0	6,892,600
<b>Other Fringe</b>	2,977,085	0	2,977,085
	<b>121,104,352</b>	<b>0</b>	<b>121,104,352</b>
<b>FTE's</b>	<b>660.00</b>	<b>0.00</b>	<b>660.00</b>

## 2010-2011 Adopted Budget

### IBEW - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	2,809,831	4,210,505	7,020,336
<b>Retirement</b>	478,791	723,458	1,202,249
Pol/Fire	0	0	0
<b>Health</b>	335,124	481,483	816,607
<b>Other Fringe</b>	101,771	152,665	254,436
	<b>3,725,517</b>	<b>5,568,111</b>	<b>9,293,628</b>
<b>FTE's</b>	<b>29.75</b>	<b>45.25</b>	<b>75.00</b>

## 2010-2011 Adopted Budget

### MEF - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	87,742,546	42,607,271	130,349,817
<b>Retirement</b>	21,974,315	11,829,487	33,803,802
Pol/Fire			
<b>Health</b>	10,346,175	5,465,170	15,811,345
<b>Other Fringe</b>	3,791,479	1,764,648	5,556,127
	<b>123,854,515</b>	<b>61,666,576</b>	<b>185,521,091</b>
<b>FTE's</b>	<b>1,387.07</b>	<b>570.77</b>	<b>1,957.84</b>

## 2010-2011 Adopted Budget

### OE3 - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	17,693,422	29,283,726	46,977,148
<b>Retirement</b>	2,856,424	5,062,444	7,918,868
Pol/Fire	0	0	0
<b>Health</b>	3,072,368	4,700,390	7,772,758
<b>Other Fringe</b>	817,653	1,252,700	2,070,353
	<b>24,439,867</b>	<b>40,299,260</b>	<b>64,739,127</b>
<b>FTE's</b>	<b>324.76</b>	<b>446.96</b>	<b>771.72</b>

## 2010-2011 Adopted Budget

### POA - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	150,740,539	0	150,740,539
<b>Retirement</b>	56,646	0	56,646
Pol/Fire	57,313,321	0	57,313,321
<b>Health</b>	12,159,871	0	12,159,871
<b>Other Fringe</b>	5,722,114	0	5,722,114
	<b>225,992,491</b>	<b>0</b>	<b>225,992,491</b>
<b>FTE's</b>	<b>1,273.00</b>	<b>0.00</b>	<b>1,273.00</b>

## 2010-2011 Adopted Budget

### UNIT 99 - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	18,653,978	10,528,061	29,182,038
<b>Retirement</b>	4,967,079	3,001,490	7,968,569
Pol/Fire	533,460	0	533,460
<b>Health</b>	1,297,401	756,702	2,054,103
<b>Other Fringe</b>	629,700	365,033	994,733
	<b>26,081,618</b>	<b>14,651,285</b>	<b>40,732,903</b>
<b>FTE's</b>	<b>147.17</b>	<b>83.83</b>	<b>231.00</b>

## 2010-2011 Adopted Budget

### UNIT 82 - 2010-2011 Adopted

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
<b>Salaries</b>	400,279	21,170	421,449
<b>Retirement</b>	75,777	794	76,571
Pol/Fire	0	0	0
<b>Health</b>	31,260	0	31,260
<b>Other Fringe</b>	13,456	468	13,924
	<b>520,772</b>	<b>22,432</b>	<b>543,204</b>
<b>FTE's</b>	<b>9.93</b>	<b>1.00</b>	<b>10.93</b>

2009-2010 Adopted Budget

**ABMEI (031) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$4,770,800	\$885,632	\$5,656,432
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,102,998	\$204,758	\$1,307,756
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$14,796	\$2,746	\$17,542
Total Associated Fringe	\$1,117,794	\$207,504	\$1,325,298
Total Base and Associated Fringe	\$5,888,594	\$1,093,136	\$6,981,730
Cost Distribution (%)	84%	16%	100%
Cost of 1%			
1% Base Salary Only	\$47,708	\$8,856	\$56,564
1% Associated Fringe	\$11,178	\$2,075	\$13,253
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$58,886</b>	<b>\$10,931</b>	<b>\$69,817</b>
Non-Associated Fringe			
Health	\$460,162	\$84,733	\$544,895
Dental	\$55,171	\$10,840	\$66,011
Miscellaneous	\$75,158	\$12,965	\$88,123
Total Non-Associated Fringe	\$590,491	\$108,538	\$699,029
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$5,905</b>	<b>\$1,085</b>	<b>\$6,990</b>
<b>GRAND TOTAL</b>	<b>\$6,479,085</b>	<b>\$1,201,674</b>	<b>\$7,680,759</b>
<b>TOTAL FTE</b>	<b>48.00</b>	<b>9.00</b>	<b>57.00</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond 12-09



2009-2010 Adopted Budget

**AEA (041, 042) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$3,266,523	\$14,697,633	\$17,964,156
			\$0
Associated Fringe:			\$0
Federated Retirement	\$755,222	\$3,398,101	\$4,153,323
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$10,120	\$45,521	\$55,641
Total Associated Fringe	\$765,342	\$3,443,622	\$4,208,964
Total Base and Associated Fringe	\$4,031,865	\$18,141,255	\$22,173,120
Cost Distribution (%)	18%	82%	100%
Cost of 1%			
1% Base Salary Only	\$32,665	\$146,976	\$179,642
1% Associated Fringe	\$7,653	\$34,436	\$42,090
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$40,319</b>	<b>\$181,413</b>	<b>\$221,731</b>
Non-Associated Fringe			
Health	\$300,094	\$1,349,766	\$1,649,860
Dental	\$38,013	\$177,806	\$215,819
Miscellaneous	\$65,124	\$271,503	\$336,627
Total Non-Associated Fringe	\$403,231	\$1,799,075	\$2,202,306
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$4,032</b>	<b>\$17,991</b>	<b>\$22,023</b>
<b>GRAND TOTAL</b>	<b>\$4,435,096</b>	<b>\$19,940,330</b>	<b>\$24,375,426</b>
<b>TOTAL FTE</b>	<b>34.20</b>	<b>156.80</b>	<b>191.00</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond 6-30-09

2009-2010 Adopted Budget

**AEA (043) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$1,272,954	\$4,039,053	\$5,312,007
			\$0
Associated Fringe:			\$0
Federated Retirement	\$294,311	\$933,829	\$1,228,140
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$3,946	\$12,522	\$16,468
Total Associated Fringe	\$298,257	\$946,351	\$1,244,608
Total Base and Associated Fringe	\$1,571,211	\$4,985,404	\$6,556,615
Cost Distribution (%)	24%	76%	100%
Cost of 1%			
1% Base Salary Only	\$12,730	\$40,391	\$53,120
1% Associated Fringe	\$2,983	\$9,464	\$12,446
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$15,712</b>	<b>\$49,854</b>	<b>\$65,566</b>
Non-Associated Fringe			
Health	\$99,660	\$325,136	\$424,796
Dental	\$12,759	\$37,948	\$50,707
Miscellaneous	\$22,444	\$67,502	\$89,946
Total Non-Associated Fringe	\$134,863	\$430,586	\$565,449
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$1,349</b>	<b>\$4,306</b>	<b>\$5,654</b>
<b>GRAND TOTAL</b>	<b>\$1,706,074</b>	<b>\$5,415,990</b>	<b>\$7,122,064</b>
<b>TOTAL FTE</b>	<b>10.72</b>	<b>34.28</b>	<b>45.00</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond 6-30-09

2009-2010 Adopted Budget

**Association of Legal Professionals (311) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$5,553,790	\$878,520	\$6,432,310
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,284,036	\$203,116	\$1,487,152
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$17,214	\$2,725	\$19,939
Total Associated Fringe	\$1,301,250	\$205,841	\$1,507,091
Total Base and Associated Fringe	\$6,855,040	\$1,084,361	\$7,939,401
Cost Distribution (%)	86%	14%	100%
Cost of 1%			
1% Base Salary Only	\$55,538	\$8,785	\$64,323
1% Associated Fringe	\$13,013	\$2,058	\$15,071
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$68,550</b>	<b>\$10,844</b>	<b>\$79,394</b>
Non-Associated Fringe			
Health	\$363,983	\$47,775	\$411,758
Dental	\$42,959	\$7,149	\$50,108
Miscellaneous	\$107,178	\$17,054	\$124,232
Total Non-Associated Fringe	\$514,120	\$71,978	\$586,098
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$5,141</b>	<b>\$720</b>	<b>\$5,861</b>
<b>GRAND TOTAL</b>	<b>\$7,369,160</b>	<b>\$1,156,339</b>	<b>\$8,525,499</b>
			\$0
<b>TOTAL FTE</b>	<b>39.90</b>	<b>6.10</b>	<b>46.00</b>

Date: September 3, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs Query for the 2009-2010 Revised  
Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

**AMSP (111) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$2,752,398	\$4,854,806	\$7,607,204
			\$0
Associated Fringe:			\$0
Federated Retirement	\$635,878	\$1,122,182	\$1,758,060
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$8,533	\$15,054	\$23,587
Total Associated Fringe	\$644,411	\$1,137,236	\$1,781,647
Total Base and Associated Fringe	\$3,396,809	\$5,992,042	\$9,388,851
Cost Distribution (%)	36%	64%	100%
Cost of 1%			
1% Base Salary Only	\$27,524	\$48,548	\$76,072
1% Associated Fringe	\$6,444	\$11,372	\$17,816
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$33,968</b>	<b>\$59,920</b>	<b>\$93,889</b>
Non-Associated Fringe			
Health	\$293,998	\$569,047	\$863,045
Dental	\$35,697	\$63,885	\$99,582
Miscellaneous	\$45,292	\$80,162	\$125,454
Total Non-Associated Fringe	\$374,987	\$713,094	\$1,088,081
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$3,750</b>	<b>\$7,131</b>	<b>\$10,881</b>
<b>GRAND TOTAL</b>	<b>\$3,771,796</b>	<b>\$6,705,136</b>	<b>\$10,476,932</b>
<b>TOTAL FTE</b>	<b>30.61</b>	<b>55.39</b>	<b>86.00</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond 6-30-09

2009-2010 Adopted Budget

**CAMP (021) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$19,370,418	\$21,419,366	\$40,789,784
			\$0
Associated Fringe:			\$0
Federated Retirement	\$4,450,359	\$4,952,166	\$9,402,525
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$60,056	\$66,390	\$126,446
Total Associated Fringe	\$4,510,415	\$5,018,556	\$9,528,971
Total Base and Associated Fringe	\$23,880,833	\$26,437,922	\$50,318,755
Cost Distribution (%)	47%	53%	100%
Cost of 1%			
1% Base Salary Only	\$193,704	\$214,194	\$407,898
1% Associated Fringe	\$45,104	\$50,186	\$95,290
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$238,808</b>	<b>\$264,379</b>	<b>\$503,188</b>
Non-Associated Fringe			
Health	\$1,802,297	\$1,962,311	\$3,764,608
Dental	\$223,425	\$239,076	\$462,501
Miscellaneous	\$353,588	\$386,637	\$740,225
Total Non-Associated Fringe	\$2,379,310	\$2,588,024	\$4,967,334
<b>Total Cost of 1% Non-Assoc Fringe</b>	<b>\$23,793</b>	<b>\$25,880</b>	<b>\$49,673</b>
<b>GRAND TOTAL</b>	<b>\$26,260,143</b>	<b>\$29,025,946</b>	<b>\$55,286,089</b>

<b>Full -Time</b>			
Total Full Time FTE	199.11	209.89	409.00
<b>Part -Time</b>			
Total Part Time FTE	1.50	0.00	1.50
<b>TOTAL FTE</b>	<b>200.61</b>	<b>209.89</b>	<b>410.50</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for  
the 2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

**CEO (101) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	9,007,306	\$8,260,750	\$17,268,056
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,059,498	\$1,885,573	\$3,945,071
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$27,934	\$25,601	\$53,535
Total Associated Fringe	\$2,087,432	\$1,911,174	\$3,998,606
Total Base and Associated Fringe	\$11,094,738	\$10,171,924	\$21,266,662
Cost Distribution (%)	52%	48%	100%
Cost of 1%			
1% Base Salary Only	\$90,073	\$82,608	\$172,681
1% Associated Fringe	\$20,874	\$19,112	\$39,986
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$110,947</b>	<b>\$101,719</b>	<b>\$212,667</b>
Non-Associated Fringe			
Health	\$1,057,126	\$958,479	\$2,015,605
Dental	\$136,381	\$116,274	\$252,655
Miscellaneous	\$161,947	\$157,441	\$319,388
Total Non-Associated Fringe	\$1,355,454	\$1,232,194	\$2,587,648
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$13,555</b>	<b>\$12,322</b>	<b>\$25,876</b>
<b>GRAND TOTAL</b>	<b>\$12,450,192</b>	<b>\$11,404,118</b>	<b>\$23,854,310</b>

<b>Full -Time</b>			
Total Full Time FTE	108.24	104.26	212.50
<b>Part -Time</b>			
Total Part Time FTE	1.48	1.64	3.12
<b>TOTAL FTE</b>	<b>109.72</b>	<b>105.90</b>	<b>215.62</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

**IAFF (Old Unit 01/New Unit 020) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll *	\$88,832,141	\$0	\$88,832,141
			\$0
Associated Fringe:			\$0
Federated Retirement	\$0	\$0	\$0
Police/Fire Retirement	\$23,404,556		\$23,404,556
Unemployment	\$274,991	\$0	\$274,991
Total Associated Fringe	\$23,679,547	\$0	\$23,679,547
Total Base and Associated Fringe	\$112,511,688	\$0	\$112,511,688
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$888,321	\$0	\$888,321
1% Associated Fringe	\$236,795	\$0	\$236,795
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,125,117</b>	<b>\$0</b>	<b>\$1,125,117</b>
Non-Associated Fringe			
Health	\$7,243,008	\$0	\$7,243,008
Dental	\$838,319	\$0	\$838,319
Miscellaneous	\$1,672,966	\$0	\$1,672,966
Total Non-Associated Fringe	\$9,754,293	\$0	\$9,754,293
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$97,543</b>	<b>\$0</b>	<b>\$97,543</b>
<b>GRAND TOTAL</b>	<b>\$122,265,981</b>	<b>\$0</b>	<b>\$122,265,981</b>
Overtime (each 1%)	\$129,092		\$129,092
<b>TOTAL FTE</b>	<b>739.00</b>	<b>0.00</b>	<b>739.00</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Does not include any COLA's beyond 6-30-2009

2009-2010 Adopted Budget

**IBEW (071) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$2,998,440	\$4,523,271	\$7,521,711
			\$0
Associated Fringe:			\$0
Federated Retirement	\$693,237	\$1,045,771	\$1,739,008
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$9,291	\$14,012	\$23,303
Total Associated Fringe	\$702,528	\$1,059,783	\$1,762,311
Total Base and Associated Fringe	\$3,700,968	\$5,583,054	\$9,284,022
Cost Distribution (%)	40%	60%	100%
Cost of 1%			
1% Base Salary Only	\$29,984	\$45,233	\$75,217
1% Associated Fringe	\$7,025	\$10,598	\$17,623
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$37,010</b>	<b>\$55,831</b>	<b>\$92,840</b>
Non-Associated Fringe			
Health	\$280,661	\$486,916	\$767,577
Dental	\$33,618	\$54,524	\$88,142
Miscellaneous	\$44,213	\$72,228	\$116,441
Total Non-Associated Fringe	\$358,492	\$613,668	\$972,160
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$3,585</b>	<b>\$6,137</b>	<b>\$9,722</b>
<b>GRAND TOTAL</b>	<b>\$4,059,460</b>	<b>\$6,196,722</b>	<b>\$10,256,182</b>
<b>TOTAL FTE</b>	<b>31.90</b>	<b>49.10</b>	<b>81.00</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond March, 2008



2009-2010 Adopted Budget

<b>MEF (050, 051, 052) Salary and Fringe</b>			
	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$92,641,286	\$48,815,432	\$141,456,718
			\$0
Associated Fringe:			\$0
Federated Retirement	\$18,316,585	\$10,747,150	\$29,063,735
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$287,135	\$151,339	\$438,474
Total Associated Fringe	\$18,603,720	\$10,898,489	\$29,502,209
Total Base and Associated Fringe	\$111,245,006	\$59,713,921	\$170,958,927
Cost Distribution (%)	65%	35%	100%
Cost of 1%			
1% Base Salary Only	\$926,413	\$488,154	\$1,414,567
1% Associated Fringe	\$186,037	\$108,985	\$295,022
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,112,450</b>	<b>\$597,139</b>	<b>\$1,709,589</b>
Non-Associated Fringe			
Health	\$10,348,712	\$6,301,814	\$16,650,526
Dental	\$1,391,778	\$779,823	\$2,171,601
Miscellaneous	\$2,354,297	\$952,534	\$3,306,831
Total Non-Associated Fringe	\$14,094,787	\$8,034,171	\$22,128,958
<b>GRAND TOTAL</b>	<b>\$125,339,793</b>	<b>\$67,748,092</b>	<b>\$193,087,885</b>
<b>Full -Time</b>			
Total Full Time FTE	1,205.89	690.61	1,896.50
<b>Part -Time</b>			
Total Part Time FTE	345.65	51.49	397.14
<b>TOTAL FTE</b>	<b>1,551.54</b>	<b>742.10</b>	<b>2,293.64</b>
<b>Average Cost per FTE</b>			<b>84,184.04</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

2009-2010 Adopted Budget

**OE3 (061) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$18,955,570	\$30,587,233	\$49,542,803
			\$0
Associated Fringe:			\$0
Federated Retirement	\$3,959,263	\$7,021,472	\$10,980,735
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$58,737	\$94,852	\$153,589
Total Associated Fringe	\$4,018,000	\$7,116,324	\$11,134,324
Total Base and Associated Fringe	\$22,973,570	\$37,703,557	\$60,677,127
Cost Distribution (%)	38%	62%	100%
Cost of 1%			
1% Base Salary Only	\$189,556	\$305,872	\$495,428
1% Associated Fringe	\$40,180	\$71,163	\$111,343
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$229,736</b>	<b>\$377,036</b>	<b>\$606,771</b>
Non-Associated Fringe			
Health	\$2,923,225	\$4,483,110	\$7,406,335
Dental	\$344,715	\$530,465	\$875,180
Miscellaneous	\$409,485	\$479,826	\$889,311
Total Non-Associated Fringe	\$3,677,425	\$5,493,401	\$9,170,826
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$36,774</b>	<b>\$54,934</b>	<b>\$91,708</b>
<b>GRAND TOTAL</b>	<b>\$26,650,995</b>	<b>\$43,196,958</b>	<b>\$69,847,953</b>
<b>Full -Time</b>			
Total Full Time FTE	310.54	465.46	776.00
<b>Part -Time</b>			
Total Part Time FTE	39.70	2.00	41.70
<b>TOTAL FTE</b>	<b>350.24</b>	<b>467.46</b>	<b>817.70</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond April, 2009

2009-2010 Adopted Budget

**POA (011, 012, 013) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$159,789,324	\$0	\$159,789,324
			\$0
Associated Fringe:			\$0
Federated Retirement	\$45,788	\$0	\$45,788
Police/Fire Retirement	\$41,159,212	\$0	\$41,159,212
Unemployment	\$494,990	\$0	\$494,990
Total Associated Fringe	\$41,699,990	\$0	\$41,699,990
Total Base and Associated Fringe	\$201,489,314	\$0	\$201,489,314
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$1,597,893	\$0	\$1,597,893
1% Associated Fringe	\$417,000	\$0	\$417,000
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$2,014,893</b>	<b>\$0</b>	<b>\$2,014,893</b>
Non-Associated Fringe			
Health	\$13,229,876	\$0	\$13,229,876
Dental	\$1,593,273	\$0	\$1,593,273
Miscellaneous	\$3,357,739	\$0	\$3,357,739
Total Non-Associated Fringe	\$18,180,888	\$0	\$18,180,888
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$181,809</b>	<b>\$0</b>	<b>\$181,809</b>
<b>GRAND TOTAL</b>	<b>\$219,670,202</b>	<b>\$0</b>	<b>\$219,670,202</b>
Overtime (each 1%)	\$110,990		\$110,990
<b>TOTAL FTE</b>	<b>1,375.00</b>	<b>0.00</b>	<b>1,375.00</b>

Date: August 21, 2009  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

2009-2010 Adopted Budget

**EX MGT (991, 995) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$9,545,936	\$6,704,834	\$16,250,770
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,207,018	\$1,550,156	\$3,757,174
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$29,595	\$20,785	\$50,380
Total Associated Fringe	\$2,236,613	\$1,570,941	\$3,807,554
Total Base and Associated Fringe	\$11,782,549	\$8,275,775	\$20,058,324
Cost Distribution (%)	59%	41%	100%
Cost of 1%			
1% Base Salary Only	\$95,459	\$67,048	\$162,508
1% Associated Fringe	\$22,366	\$15,709	\$38,076
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$117,825</b>	<b>\$82,758</b>	<b>\$200,583</b>
Non-Associated Fringe			
Health	\$725,184	\$485,134	\$1,210,318
Dental	\$93,997	\$59,293	\$153,290
Miscellaneous	\$163,217	\$118,728	\$281,945
Total Non-Associated Fringe	\$982,398	\$663,155	\$1,645,553
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$9,824</b>	<b>\$6,632</b>	<b>\$16,456</b>
<b>GRAND TOTAL</b>	<b>\$12,764,947</b>	<b>\$8,938,930</b>	<b>\$21,703,877</b>
<b>TOTAL FTE</b>	<b>84.56</b>	<b>53.44</b>	<b>138.00</b>

Date: September 3, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget and Unit 311  
Query

\* Costs do not include any COLA's beyond 6-30-09

**NOTE:** Does not include Worker's Compensation Costs

2009-2010 Adopted Budget

**EX MGT (992) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$11,631,302	\$5,370,419	\$17,001,721
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,363,942	\$1,241,643	\$3,605,585
Police/Fire Retirement	\$374,134	\$0	\$374,134
Unemployment	\$36,060	\$16,648	\$52,708
Total Associated Fringe	\$2,774,136	\$1,258,291	\$4,032,427
Total Base and Associated Fringe	\$14,405,438	\$6,628,710	\$21,034,148
Cost Distribution (%)	68%	32%	100%
Cost of 1%			
1% Base Salary Only	\$116,313	\$53,704	\$170,017
1% Associated Fringe	\$27,741	\$12,583	\$40,324
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$144,054</b>	<b>\$66,287</b>	<b>\$210,341</b>
Non-Associated Fringe			
Health	\$664,556	\$298,976	\$963,532
Dental	\$79,549	\$36,650	\$116,199
Miscellaneous	\$194,243	\$78,781	\$273,024
Total Non-Associated Fringe	\$938,348	\$414,407	\$1,352,755
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$9,383</b>	<b>\$4,144</b>	<b>\$13,528</b>
<b>GRAND TOTAL</b>	<b>\$15,343,786</b>	<b>\$7,043,117</b>	<b>\$22,386,903</b>
<b>TOTAL FTE</b>	<b>67.62</b>	<b>32.38</b>	<b>100.00</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

\* Costs do not include any COLA's beyond 6-30-09

**NOTE:** Does not include Worker's Compensation Costs

2009-2010 Adopted Budget

**UNREP NON-MGT (081, 082) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$889,857	\$22,714	\$912,571
			\$0
Associated Fringe:			\$0
Federated Retirement	\$60,075	\$0	\$60,075
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$2,759	\$70	\$2,829
Total Associated Fringe	\$62,834	\$70	\$62,904
Total Base and Associated Fringe	\$952,691	\$22,784	\$975,475
Cost Distribution (%)	98%	2%	100%
Cost of 1%			
1% Base Salary Only	\$8,899	\$227	\$9,126
1% Associated Fringe	\$628	\$1	\$629
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$9,527</b>	<b>\$228</b>	<b>\$9,755</b>
Non-Associated Fringe			
Health	\$15,193	\$0	\$15,193
Dental	\$3,659	\$0	\$3,659
Miscellaneous	\$38,135	\$1,378	\$39,513
Total Non-Associated Fringe	\$56,987	\$1,378	\$58,365
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$570</b>	<b>\$14</b>	<b>\$584</b>
<b>GRAND TOTAL</b>	<b>\$1,009,678</b>	<b>\$24,162</b>	<b>\$1,033,840</b>
<b>Full -Time</b>			
Total Full Time FTE	3.00	0.00	3.00
<b>Part -Time</b>			
Total Part Time FTE	23.90	1.00	24.90
<b>TOTAL FTE</b>	<b>26.90</b>	<b>1.00</b>	<b>27.90</b>

Date: August 21, 2009

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2009-2010 Revised Adopted Budget

\* Costs do not include any COLA's beyond 6-30-09

**NOTE:** Does not include Worker's Compensation Costs

2008-2009 Adopted Budget

**ABMEI (031) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$7,124,458	\$933,680	\$8,058,138
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,678,541	\$219,969	\$1,898,510
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$665	\$87	\$752
Total Associated Fringe	\$1,679,206	\$220,056	\$1,899,262
Total Base and Associated Fringe	\$8,803,664	\$1,153,736	\$9,957,400
Cost Distribution (%)	88%	12%	100%
Cost of 1%			
1% Base Salary Only	\$71,245	\$9,337	\$80,581
1% Associated Fringe	\$16,792	\$2,201	\$18,993
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$88,037</b>	<b>\$11,537</b>	<b>\$99,574</b>
Non-Associated Fringe			
Health	\$730,580	\$88,565	\$819,145
Dental	\$79,730	\$11,122	\$90,852
Miscellaneous	\$113,494	\$14,318	\$127,812
Total Non-Associated Fringe	\$923,804	\$114,005	\$1,037,809
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$9,238</b>	<b>\$1,140</b>	<b>\$10,378</b>
<b>GRAND TOTAL</b>	<b>\$9,727,468</b>	<b>\$1,267,741</b>	<b>\$10,995,209</b>
<b>TOTAL FTE</b>	<b>74.00</b>	<b>10.00</b>	<b>84.00</b>

Date: August 19, 2008  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

2008-2009 Adopted Budget

**AEA (041, 042) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$4,903,499	\$15,929,944	\$20,833,443
			\$0
Associated Fringe:			\$0
Federated Retirement	\$1,155,256	\$3,753,088	\$4,908,344
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$456	\$1,465	\$1,921
Total Associated Fringe	\$1,155,712	\$3,754,553	\$4,910,265
Total Base and Associated Fringe	\$6,059,211	\$19,684,497	\$25,743,708
Cost Distribution (%)	24%	76%	100%
Cost of 1%			
1% Base Salary Only	\$49,035	\$159,299	\$208,334
1% Associated Fringe	\$11,557	\$37,546	\$49,103
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$60,592</b>	<b>\$196,845</b>	<b>\$257,437</b>
Non-Associated Fringe			
Health	\$467,000	\$1,544,622	\$2,011,622
Dental	\$51,211	\$179,861	\$231,072
Miscellaneous	\$99,049	\$310,238	\$409,287
Total Non-Associated Fringe	\$617,260	\$2,034,721	\$2,651,981
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$6,173</b>	<b>\$20,347</b>	<b>\$26,520</b>
<b>GRAND TOTAL</b>	<b>\$6,676,471</b>	<b>\$21,719,218</b>	<b>\$28,395,689</b>
<b>TOTAL FTE</b>	<b>51.15</b>	<b>166.85</b>	<b>218.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs



2008-2009 Adopted Budget

**AEA (043) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$1,787,267	\$4,918,623	\$6,705,890
			\$0
Associated Fringe:			\$0
Federated Retirement	\$421,074	\$1,158,825	\$1,579,899
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$170	\$454	\$624
Total Associated Fringe	\$421,244	\$1,159,279	\$1,580,523
Total Base and Associated Fringe	\$2,208,511	\$6,077,902	\$8,286,413
Cost Distribution (%)	27%	73%	100%
Cost of 1%			
1% Base Salary Only	\$17,873	\$49,186	\$67,059
1% Associated Fringe	\$4,212	\$11,593	\$15,805
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$22,085</b>	<b>\$60,779</b>	<b>\$82,864</b>
Non-Associated Fringe			
Health	\$146,071	\$404,634	\$550,705
Dental	\$16,401	\$43,408	\$59,809
Miscellaneous	\$34,984	\$87,413	\$122,397
Total Non-Associated Fringe	\$197,456	\$535,455	\$732,911
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$1,975</b>	<b>\$5,355</b>	<b>\$7,329</b>
<b>GRAND TOTAL</b>	<b>\$2,405,967</b>	<b>\$6,613,357</b>	<b>\$9,019,324</b>
<b>TOTAL FTE</b>	<b>14.92</b>	<b>41.08</b>	<b>56.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

2008-2009 Adopted Budget

**AMSP (111) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$3,056,977	\$6,134,365	\$9,191,342
			\$0
Associated Fringe:			\$0
Federated Retirement	\$719,746	\$1,445,257	\$2,165,003
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$285	\$550	\$835
Total Associated Fringe	\$720,031	\$1,445,807	\$2,165,838
Total Base and Associated Fringe	\$3,777,008	\$7,580,172	\$11,357,180
Cost Distribution (%)	33%	67%	100%
Cost of 1%			
1% Base Salary Only	\$30,570	\$61,344	\$91,913
1% Associated Fringe	\$7,200	\$14,458	\$21,658
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$37,770</b>	<b>\$75,802</b>	<b>\$113,572</b>
Non-Associated Fringe			
Health	\$316,960	\$685,279	\$1,002,239
Dental	\$34,891	\$73,342	\$108,233
Miscellaneous	\$54,088	\$110,380	\$164,468
Total Non-Associated Fringe	\$405,939	\$869,001	\$1,274,940
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$4,059</b>	<b>\$8,690</b>	<b>\$12,749</b>
<b>GRAND TOTAL</b>	<b>\$4,182,947</b>	<b>\$8,449,173</b>	<b>\$12,632,120</b>
<b>TOTAL FTE</b>	<b>33.31</b>	<b>68.69</b>	<b>102.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

2008-2009 Adopted Budget

**CAMP (021) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$21,608,438	\$22,537,846	\$44,146,284
			\$0
Associated Fringe:			\$0
Federated Retirement	\$5,069,477	\$5,309,928	\$10,379,405
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$2,009	\$2,063	\$4,072
Total Associated Fringe	\$5,071,486	\$5,311,991	\$10,383,477
Total Base and Associated Fringe	\$26,679,924	\$27,849,837	\$54,529,761
Cost Distribution (%)	49%	51%	100%
Cost of 1%			
1% Base Salary Only	\$216,084	\$225,378	\$441,463
1% Associated Fringe	\$50,715	\$53,120	\$103,835
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$266,799</b>	<b>\$278,498</b>	<b>\$545,298</b>
Non-Associated Fringe			
Health	\$2,062,677	\$2,175,449	\$4,238,126
Dental	\$237,825	\$238,886	\$476,711
Miscellaneous	\$403,964	\$427,176	\$831,140
Total Non-Associated Fringe	\$2,704,466	\$2,841,511	\$5,545,977
<b>Total Cost of 1% Non-Assoc Fringe</b>	<b>\$27,045</b>	<b>\$28,415</b>	<b>\$55,460</b>
<b>GRAND TOTAL</b>	<b>\$29,384,390</b>	<b>\$30,691,348</b>	<b>\$60,075,738</b>

<b>TOTAL FTE</b>	<b>227.30</b>	<b>226.70</b>	<b>454.00</b>
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Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for  
the 2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond June, 2008

2008-2009 Adopted Budget

**CEO (101) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	9,216,391	\$8,599,372	\$17,815,763
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,154,924	\$2,000,229	\$4,155,153
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$859	\$801	\$1,660
Total Associated Fringe	\$2,155,783	\$2,001,030	\$4,156,813
Total Base and Associated Fringe	\$11,372,174	\$10,600,402	\$21,972,576
Cost Distribution (%)	52%	48%	100%
Cost of 1%			
1% Base Salary Only	\$92,164	\$85,994	\$178,158
1% Associated Fringe	\$21,558	\$20,010	\$41,568
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$113,722</b>	<b>\$106,004</b>	<b>\$219,726</b>
Non-Associated Fringe			
Health	\$1,063,990	\$1,023,943	\$2,087,933
Dental	\$132,146	\$115,581	\$247,727
Miscellaneous	\$168,562	\$166,180	\$334,742
Total Non-Associated Fringe	\$1,364,698	\$1,305,704	\$2,670,402
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$13,647</b>	<b>\$13,057</b>	<b>\$26,704</b>
<b>GRAND TOTAL</b>	<b>\$12,736,872</b>	<b>\$11,906,106</b>	<b>\$24,642,978</b>
<b>TOTAL FTE</b>	<b>115.02</b>	<b>111.85</b>	<b>226.87</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond September, 2008

2008-2009 Adopted Budget

**IAFF (Old Unit 01/New Unit 020) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll *	\$89,587,697	\$0	\$89,587,697
			\$0
Associated Fringe:			\$0
Federated Retirement	\$0	\$0	\$0
Police/Fire Retirement	\$24,586,921		\$24,586,921
Unemployment	\$8,455	\$0	\$8,455
Total Associated Fringe	\$24,595,376	\$0	\$24,595,376
Total Base and Associated Fringe	\$114,183,073	\$0	\$114,183,073
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$895,877	\$0	\$895,877
1% Associated Fringe	\$245,954	\$0	\$245,954
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,141,831</b>	<b>\$0</b>	<b>\$1,141,831</b>
Non-Associated Fringe			
Health	\$7,328,949	\$0	\$7,328,949
Dental	\$793,368	\$0	\$793,368
Miscellaneous	\$1,689,579	\$0	\$1,689,579
Total Non-Associated Fringe	\$9,811,896	\$0	\$9,811,896
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$98,119</b>	<b>\$0</b>	<b>\$98,119</b>
<b>GRAND TOTAL</b>	<b>\$123,994,969</b>	<b>\$0</b>	<b>\$123,994,969</b>
Overtime (each 1%)	\$130,827		\$130,827
<b>TOTAL FTE</b>	<b>747.00</b>	<b>0.00</b>	<b>747.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

Creep - 1.2% (FY 08-09)

**IBEW (071) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$2,827,402	\$4,437,026	\$7,264,428
			\$0
Associated Fringe:			\$0
Federated Retirement	\$666,141	\$1,045,360	\$1,711,501
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$266	\$424	\$690
Total Associated Fringe	\$666,407	\$1,045,784	\$1,712,191
Total Base and Associated Fringe	\$3,493,809	\$5,482,810	\$8,976,619
Cost Distribution (%)	39%	61%	100%
Cost of 1%			
1% Base Salary Only	\$28,274	\$44,370	\$72,644
1% Associated Fringe	\$6,664	\$10,458	\$17,122
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$34,938</b>	<b>\$54,828</b>	<b>\$89,766</b>
Non-Associated Fringe			
Health	\$309,194	\$522,725	\$831,919
Dental	\$33,040	\$55,669	\$88,709
Miscellaneous	\$40,343	\$72,403	\$112,746
Total Non-Associated Fringe	\$382,577	\$650,797	\$1,033,374
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$3,826</b>	<b>\$6,508</b>	<b>\$10,334</b>
<b>GRAND TOTAL</b>	<b>\$3,876,386</b>	<b>\$6,133,607</b>	<b>\$10,009,993</b>
<b>TOTAL FTE</b>	<b>32.20</b>	<b>51.80</b>	<b>84.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond March, 2008

2008-2009 Adopted Budget

**MEF (050, 051, 052) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$95,527,972	\$53,088,273	\$148,616,245
			\$0
Associated Fringe:			\$0
Federated Retirement	\$19,358,416	\$11,953,493	\$31,311,909
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$8,768	\$4,828	\$13,596
Total Associated Fringe	\$19,367,184	\$11,958,321	\$31,325,505
Total Base and Associated Fringe	\$114,895,156	\$65,046,594	\$179,941,750
Cost Distribution (%)	64%	36%	100%
Cost of 1%			
1% Base Salary Only	\$955,280	\$530,883	\$1,486,162
1% Associated Fringe	\$193,672	\$119,583	\$313,255
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,148,952</b>	<b>\$650,466</b>	<b>\$1,799,418</b>
Non-Associated Fringe			
Health	\$11,299,760	\$7,327,913	\$18,627,673
Dental	\$1,380,754	\$832,901	\$2,213,655
Miscellaneous	\$2,469,582	\$1,068,593	\$3,538,175
Total Non-Associated Fringe	\$15,150,096	\$9,229,407	\$24,379,503
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$151,501</b>	<b>\$92,294</b>	<b>\$243,795</b>
<b>GRAND TOTAL</b>	<b>\$130,045,252</b>	<b>\$74,276,001</b>	<b>\$204,321,253</b>

<b>Full -Time</b>			
Total Full Time FTE	1,280.25	783.50	2,063.75
<b>Part -Time</b>			
Total Part Time FTE	339.51	53.23	392.74
<b>TOTAL FTE</b>	<b>1,619.76</b>	<b>836.73</b>	<b>2,456.49</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond June, 2008

## 2008-2009 Adopted Budget

### OE3 (061) Salary and Fringe

	General Fund	Other Funds	Total
Base Salary and Associated Fringe*			
Base Payroll	\$19,932,864	\$31,484,005	\$51,416,869
			\$0
Associated Fringe:			\$0
Federated Retirement	\$4,263,654	\$7,347,161	\$11,610,815
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$1,898	\$2,854	\$4,752
Total Associated Fringe	\$4,265,552	\$7,350,015	\$11,615,567
Total Base and Associated Fringe	\$24,198,416	\$38,834,020	\$63,032,436
Cost Distribution (%)	38%	62%	100%
Cost of 1%			
1% Base Salary Only	\$199,329	\$314,840	\$514,169
1% Associated Fringe	\$42,656	\$73,500	\$116,156
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$241,984</b>	<b>\$388,340</b>	<b>\$630,324</b>
Non-Associated Fringe			
Health	\$3,091,669	\$4,580,731	\$7,672,400
Dental	\$341,011	\$502,636	\$843,647
Miscellaneous	\$430,777	\$510,500	\$941,277
Total Non-Associated Fringe	\$3,863,457	\$5,593,867	\$9,457,324
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$38,635</b>	<b>\$55,939</b>	<b>\$94,573</b>
<b>GRAND TOTAL</b>	<b>\$28,061,873</b>	<b>\$44,427,887</b>	<b>\$72,489,760</b>
<b>TOTAL FTE</b>	<b>361.15</b>	<b>478.06</b>	<b>839.21</b>

Date: August 19, 2008  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

**NOTE:** Does not include Worker's Compensation Costs

\* Costs do not include any COLA's beyond April, 2009



2008-2009 Adopted Budget

**POA (011, 012, 013) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll *	\$148,509,314	\$0	\$148,509,314
			\$0
Associated Fringe:			\$0
Federated Retirement	\$43,122	\$0	\$43,122
Police/Fire Retirement	\$38,062,530	\$0	\$38,062,530
Unemployment	\$13,753	\$0	\$13,753
Total Associated Fringe	\$38,119,405	\$0	\$38,119,405
Total Base and Associated Fringe	\$186,628,719	\$0	\$186,628,719
Cost Distribution (%)	100%	0%	100%
Cost of 1%			
1% Base Salary Only	\$1,485,093	\$0	\$1,485,093
1% Associated Fringe	\$381,194	\$0	\$381,194
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$1,866,287</b>	<b>\$0</b>	<b>\$1,866,287</b>
Non-Associated Fringe			
Health	\$13,096,611	\$0	\$13,096,611
Dental	\$1,478,498	\$0	\$1,478,498
Miscellaneous	\$3,205,424	\$0	\$3,205,424
Total Non-Associated Fringe	\$17,780,533	\$0	\$17,780,533
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$177,805</b>	<b>\$0</b>	<b>\$177,805</b>
<b>GRAND TOTAL</b>	<b>\$204,409,252</b>	<b>\$0</b>	<b>\$204,409,252</b>
Overtime (each 1%)	\$80,374		\$80,374
<b>TOTAL FTE</b>	<b>1,393.00</b>	<b>0.00</b>	<b>1,393.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

\* Costs do not include any COLA's beyond June, 2008

**NOTE:** Does not include Worker's Compensation Costs

Creep - 1.2% (FY 08-09)

2008-2009 Adopted Budget

**EX MGT (991, 995) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$15,332,743	\$8,102,602	\$23,435,345
			\$0
Associated Fringe:			\$0
Federated Retirement	\$3,599,156	\$1,908,976	\$5,508,132
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$1,409	\$754	\$2,163
Total Associated Fringe	\$3,600,565	\$1,909,730	\$5,510,295
Total Base and Associated Fringe	\$18,933,308	\$10,012,332	\$28,945,640
Cost Distribution (%)	65%	35%	100%
Cost of 1%			
1% Base Salary Only	\$153,327	\$81,026	\$234,353
1% Associated Fringe	\$36,006	\$19,097	\$55,103
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$189,333</b>	<b>\$100,123</b>	<b>\$289,456</b>
Non-Associated Fringe			
Health	\$1,081,194	\$624,176	\$1,705,370
Dental	\$128,333	\$71,615	\$199,948
Miscellaneous	\$289,560	\$152,679	\$442,239
Total Non-Associated Fringe	\$1,499,087	\$848,470	\$2,347,557
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$14,991</b>	<b>\$8,485</b>	<b>\$23,476</b>
<b>GRAND TOTAL</b>	<b>\$20,432,395</b>	<b>\$10,860,802</b>	<b>\$31,293,197</b>
<b>TOTAL FTE</b>	<b>126.09</b>	<b>66.53</b>	<b>192.62</b>

Date: August 19, 2008  
Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

\* Costs do not include any COLA's beyond 6-30-08

**NOTE:** Does not include Worker's Compensation Costs

**EX MGT (992) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe*			
Base Payroll	\$11,764,644	\$5,160,876	\$16,925,520
			\$0
Associated Fringe:			\$0
Federated Retirement	\$2,418,126	\$1,215,902	\$3,634,028
Police/Fire Retirement	\$407,556	\$0	\$407,556
Unemployment	\$1,074	\$472	\$1,546
Total Associated Fringe	\$2,826,756	\$1,216,374	\$4,043,130
Total Base and Associated Fringe	\$14,591,400	\$6,377,250	\$20,968,650
Cost Distribution (%)	70%	30%	100%
Cost of 1%			
1% Base Salary Only	\$117,646	\$51,609	\$169,255
1% Associated Fringe	\$28,268	\$12,164	\$40,431
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$145,914</b>	<b>\$63,773</b>	<b>\$209,687</b>
Non-Associated Fringe			
Health	\$700,176	\$324,456	\$1,024,632
Dental	\$75,440	\$35,815	\$111,255
Miscellaneous	\$198,521	\$91,188	\$289,709
Total Non-Associated Fringe	\$974,137	\$451,459	\$1,425,596
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$9,741</b>	<b>\$4,515</b>	<b>\$14,256</b>
<b>GRAND TOTAL</b>	<b>\$15,565,537</b>	<b>\$6,828,709</b>	<b>\$22,394,246</b>
<b>TOTAL FTE</b>	<b>71.16</b>	<b>32.84</b>	<b>104.00</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

\* Costs do not include any COLA's beyond 6-30-08

**NOTE:** Does not include Worker's Compensation Costs

2008-2009 Adopted Budget

**UNREP NON-MGT (081, 082) Salary and Fringe**

	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Base Salary and Associated Fringe			
Base Payroll	\$844,383	\$31,591	\$875,974
			\$0
Associated Fringe:			\$0
Federated Retirement	\$55,884	\$0	\$55,884
Police/Fire Retirement	\$0	\$0	\$0
Unemployment	\$75	\$3	\$78
Total Associated Fringe	\$55,959	\$3	\$55,962
Total Base and Associated Fringe	\$900,342	\$31,594	\$931,936
Cost Distribution (%)	97%	3%	100%
Cost of 1%			
1% Base Salary Only	\$8,444	\$316	\$8,760
1% Associated Fringe	\$560	\$0	\$560
<b>Total Cost of 1% Base/Assoc Fringe</b>	<b>\$9,003</b>	<b>\$316</b>	<b>\$9,319</b>
Non-Associated Fringe			
Health	\$21,589	\$0	\$21,589
Dental	\$3,448	\$0	\$3,448
Miscellaneous	\$36,699	\$1,978	\$38,677
Total Non-Associated Fringe	\$61,736	\$1,978	\$63,714
<b>Total Cost of 1% Base/Non-Assoc Fringe</b>	<b>\$617</b>	<b>\$20</b>	<b>\$637</b>
<b>GRAND TOTAL</b>	<b>\$962,078</b>	<b>\$33,572</b>	<b>\$995,650</b>
<b>TOTAL FTE</b>	<b>26.90</b>	<b>1.00</b>	<b>27.90</b>

Date: August 19, 2008

Source: OMB ABS Report - Salary and Fringe  
Benefit Costs by Bargaining Unit & Fund for the  
2008-2009 Adopted Budget

\* Costs do not include any COLA's beyond 6-30-08

**NOTE:** Does not include Worker's Compensation Costs